

CITY OF MEMPHIS



Mission

To be brilliant at the basics – delivering reliable, responsive, high quality services.

Vision

Memphis is a hub of opportunity, innovation, and easy living.

Purpose

Improving quality of life for all Memphians, every day.

City of Memphis Administration



Jim Strickland, Mayor

ADMINISTRATION

CHIEFS

Cerelyn Davis, **Chief of Police**
Shirley Ford, **Chief Financial Officer**
Maria Fuhrmann, **Chief of Staff**
Ursula Madden, **Chief Communications Officer**
Douglas McGowen, **Chief Operating Officer**
Jennifer Sink, **Chief Legal Officer**
Alexandria Smith, **Chief Human Resources Officer**
Gina Sweat, **Chief, Fire Services**

DIRECTORS

Antonio Adams, **Director, General Services**
Manny Belen, **Director, Engineering**
Ashley Cash, **Director, Housing and Community Development**
Wendy Harris, **Director, Information Technology**
Robert Knecht, **Director, Public Works**
Keenon McCloy, **Director, Libraries**
Chandell Ryan, **Director, Solid Waste**
Carey "Nick" Walker, **Director, Memphis Parks**
John Zeanah, **Director, Planning and Development**

COURTS

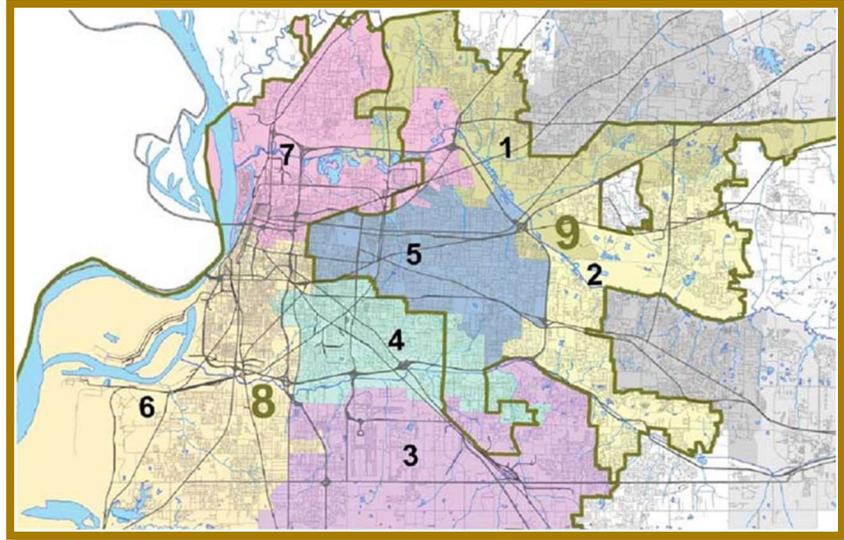
Jayne R. Chandler, **City Court Judge (Division 3)**
Myron Lowery, Sr., **City Court Clerk**
Tarik Sugarmon, **Administrative Judge (Division 2)**
Carolyn Watkins, **City Court Judge (Division 1)**

City of Memphis Council



District 4
Chairwoman

Jamita Swarengen



District 1

Rhonda Logan



District 6

Edmund Ford Sr.



Super District 8-3

Martavius Jones



District 2

Frank Colvett Jr.



District 7

Michalyn
Easter-Thomas



Super District 9-1

Chase Carlisle



District 3

Patrice J.
Robinson



Super District 8-1

JB Smiley Jr.



Super District 9-2

J. Ford Canale



District 5

Worth Morgan



Super District 8-2

Cheyenne Johnson



Super District 9-3

Dr. Jeff Warren

The Finance Division Employees who contributed to the development of the Fiscal Year 2023 Annual Budget are:

Walter Person, **Deputy Chief Financial Officer, Interim Comptroller**

Cameron Canady, **Senior Budget Manager**

Kametris Wyatt, **Manager, Planning and Capital Programs**

Anita Taylor, **Lead Financial Analyst**

Peggy Smith-Porter, **Senior Financial Analyst**

Toneice Ware, **Senior Financial Analyst**

Shundra Lanier, **Senior Financial Analyst**

Tristan Gately-Sweatt, **Senior Financial Analyst**

Table of Contents

Administration.....	2
Council Members.....	3
Contributors.....	4
PREFACE	
How to Use this Book.....	7
INTRODUCTION	
Introduction.....	13
A Message From The Mayor.....	19
The Organization.....	21
BUDGET OVERVIEW	
Budget Overview	27
Budget Process and Policy.....	41
Financial Summary	61
Tax History	77
Operating Budget Ordinance.....	81
Authorized Complement.....	101
Capital Improvement Program.....	105
GENERAL FUND REVENUES	
General Fund Revenues Summary.....	125
General Fund · Top 10 Revenues	135
GENERAL FUND EXPENDITURES	
General Fund Expenditures Summary.....	145
City Attorney.....	157
City Council	165
City Court Clerk.....	171
City Court Judges.....	179
City Engineering.....	185
Executive	199

Finance.....	221
Fire Services.....	239
General Services.....	259
Grants & Agencies.....	273
Housing & Community Development.....	279
Human Resources.....	291
Information Technology.....	303
Library Services.....	311
Memphis Parks.....	321
Police Services.....	341
Public Works.....	355
OTHER GOVERNMENTAL FUNDS	
Debt Service Fund.....	367
Special Revenue Funds.....	377
PROPRIETARY FUNDS	
Enterprise Funds.....	391
Internal Services Funds.....	395
FIDUCIARY FUNDS	
Fiduciary Funds Summary.....	401
Other Post Employment Benefit Trust Fund.....	403
Library Retirement System Fund.....	405
APPENDIX	
Glossary.....	409
Acronyms.....	415

PREFACE

This budget document presents a wholistic insight into financial stewardship of the City of Memphis. The budget book reflects the intention of the administration to provide readers a comprehensive and transparent view into the use of resources that provide services to the Citizens of Memphis. With a focus on financial information, budget policy, capital planning, and strategic forecasting the budget book conveys the necessary information to gain a level of understanding of the city's funding capabilities and its spending priorities.

The identifying tabs organize this book into major sections and sub-sections to easily guide readers through the information. A more detailed template on how to use the budget book follows.



The **General Fund** is the largest operational fund. The General Fund is used to account for the general operations and activities that provide services to the citizens, and it provides the resources necessary to sustain day-to-day activities, and pays for all administrative and operating expenses. The primary sources of revenues are Ad Valorem Tax (property tax), Local Sales Tax, Licenses and Permits, and Fines and Forfeitures.

The General Fund is the first fund section presented in this document. The major section entitled “Other Governmental Funds” presents the Debt Fund and the Special Revenue Funds. The major section entitled “Proprietary Funds” presents the Enterprise and Internal Service Funds. The “Fiduciary Funds” major section presents the Library Retirement Fund and Other Post Employment Benefit Funds.

A description of the major sections and sub-sections follows:

Introduction

The Introduction section includes the Mayor’s Letter, the proposed to adopted budget, followed by historical information about the City of Memphis’ Governmental Structure, and Organizational Chart.

Budget Overview

The Budget Overview section provides a summary of the budget and explains some of the factors behind the numbers presented. This section also identifies the City's Mission and Priorities and Performance Accountability Plan. The sub-sections describe the City's Budget Process and Policy, the All-Funds Financial Summary and individual summaries of each Fund, the Tax History, the Operating Ordinance, the Authorized Complement, and the Capital Improvement Program (CIP) Summary.

General Fund Revenue

The General Fund Revenue section of the book includes a summary of the General Fund revenues and a detailed listing of all revenue sources. The detailed listing includes revenues that are for the general use of the City and revenues earned through the direct efforts of a City Division.

General Fund Expenditures

The General Fund Expenditures section of the book begins with a summary of the General Fund expenditures. The sub-sections of the summary provide information at the Division Level and the Legal Levels.

Divisions

All Divisions included in this book have a uniform format. Each Division's budget provides the reader with a wealth of information, not only about the Division's total budget, but also about its mission, goals and performance toward providing the best services possible for citizens. Further information pertaining to the Division is presented at the legal level or program level. The City of Memphis' General Fund Budget is approved, by ordinance, at the Legal Level (program level); therefore, each Division will have one or more legal levels.

The information at the Division Level includes:

Comparative Financial Plan – This financial spreadsheet compares previous fiscal year expenditures and revenues against the current year adopted budget.

Mission – A mission statement is a clear, concise statement of purpose that guides the action of the Division and captures the essence of the Division's goals and philosophies.

Structure – The organization chart shows the Legal Level entities that comprise the Division.

Services – This section lists the scope of services provided by the Division and to the citizens of Memphis. Some of these are public safety, parks and recreation, public works and courts.

Performance Highlights – Performance highlights summarize the accomplishments achieved, changes made, and new programs implemented in FY2022.

Strategic Goals (KPI's) – Key performance indicators identify the major goals and the performance metrics that support the City's priorities.

Description – This summarizes the function and/or services of this sub-unit of the Division.

The information at the Program Level includes:

Comparative Financial Plan – This financial spreadsheet compares previous fiscal year expenditures and revenues against the current year budget.

Other Funds

The Other Funds section includes funds other than the General Fund that have been appropriated by the budget ordinance. These funds have their own assets, liabilities, equity, revenues, and expenditures (or expenses), for certain specific activities to accomplish definite objectives. The funds are as follows:

Debt Service Fund

This fund accounts for the periodic deposits of revenue and loan payments to assure the timely availability of sufficient monies for the payment of the City's general obligation debt and other related debt and costs.

Enterprise Funds

SEWER FUND – This fund accounts for the operations of the Sewer System and the piping in the City's infrastructure and provides services to the public on a user fee basis.

STORM WATER FUND – This fund accounts for the operations of the Storm Water system, which provides services on a user fee basis.

Fiduciary Funds

OTHER POST-EMPLOYMENT BENEFITS (OPEB) FUND – This fund accounts for the City's payment of healthcare benefits to retirees and their families.

LIBRARY RETIREMENT FUND – This fund accounts for the activity of retirement, death and disability benefits for those covered under the plan.

CITY OF MEMPHIS RETIREMENT FUND – This fund accounts for the activity of retirement, death, and disability benefits for City retirees. This fund is not included in the Budget Ordinance, and is not presented.

Internal Service Funds

These funds provide services to the other Divisions of the City on a cost reimbursement basis. Included in the funds are:

HEALTH INSURANCE FUND – Accounts for the City's self-insurance for health benefits for City employees and their dependents.

UNEMPLOYMENT FUND – Accounts for unemployment compensation deposited into the City's self-insured plan.

FLEET MANAGEMENT FUND – Accounts for the maintenance and repair of all City vehicles and equipment.

Special Revenue Funds – These funds are required to account for the use of revenue earmarked by law for a particular and restricted purpose. Included in the Special Revenue Funds are:

DRUG ENFORCEMENT FUND – Funds from seized properties that support the drug enforcement cost.

FIRE EMS FUND – Funds to support technology for Fire operations.

HOTEL/MOTEL OCCUPANCY TAX FUND – Funds to support the convention center and tourism.

HUB COMMUNITY IMPACT FUND – Funds to be used to lift people out of homelessness and into a life of self-sufficiency.

LIFE INSURANCE FUND – Accounts for the activity of life insurance benefits for those covered under the plan.

METRO ALARM FUND – Accounts for the financial resources enforcing an ordinance for the proper use of alarms and reducing false alarms.

NEW MEMPHIS ARENA – Funds to retire debt of the FedEx Forum.

PARK SPECIAL SERVICE FUND – A funding source to be used for the purchase of land to expand existing park acreage or to develop new park locations.

PRE-K FUND – Funds to account for revenues collected by the City designated to fund Pre-K needs based enrollment.

SOLID WASTE MANAGEMENT FUND – Accounts for the delivery of timely and environmentally responsible solid waste disposal services.

STATE STREET AID FUND – A funding source for proceeds of the local share of the tax on motor fuel that are restricted for use only on street and road construction and maintenance.

2019 SALES TAX REFERENDUM FUND – A funding source to account for the proceeds of the 2019 Sales Tax Referendum. These proceeds are used to fund the restoration of pension and healthcare benefits of Police and Fire personnel to 2016 levels, fund Pre-K, and provides revenues for street maintenance.

Appendix

The Appendix section provides a Glossary of terms and acronyms that are used throughout the book.

INTRODUCTION



THE CITY OF MEMPHIS, TENNESSEE

Memphis is located on the east bank of the Mississippi River in the southwest corner of Tennessee. Memphis is the State's largest city and the county seat of Shelby County. The corporate limits contain 315 square miles, representing 41% of the total land area of Shelby County. Memphis ranks as the 28th largest city in the nation. The estimated population is 643,889 (*US Census Bureau 2020 Population Estimate*).

COMMUNITY PROFILE

Government

The City of Memphis was founded in 1819 and incorporated in 1826. The present Charter was incorporated in 1826. The present Charter was adopted in 1968, establishing a Mayor–Council form of government. In 1995 the Council adopted a new district plan for the 13 Council positions, wherein nine districts were created. Seven districts have one representative each and two super districts have three representatives each.

Geography

Land Area (Square Miles)

Memphis	315
Marshall Co.	375
Tate Co.	405
Tunica Co.	455
Tipton Co.	458
DeSoto Co.	476
Crittenden Co.	610
Fayette Co.	705
Shelby Co.	763

<http://www.usa.com/memphis-tn.htm>

Memphis sits in the far southwestern region of Tennessee and lies on the Chickasaw bluffs above the Mississippi River. The climate in Memphis consists of the following average annual measurements: high temperature of 72°F, low temperature of 54°F, 54 in. of precipitation and 3 in. of snowfall.

<https://www.usclimatedata.com/climate/memphis/tennessee/united-states/ustn0325>

Demographics

The population in Memphis was 643,889 according to the 2020 Census but continued a trend of population decline since peaking in the early 2000s. Females account for 52.7% of the population and males account for 47.3%. The age distribution shows a youth population in Memphis slightly larger than the national average with 24.8% being 18 years and under, 13.4% are 65 years and older, and the remaining 61.8% between those two age groups.

Black/African American	64.4%
White/Caucasian	24.9%
Hispanic/Latino	7.4%
Asian	1.8%
All other races	1.5%

<https://www.census.gov/quickfacts/fact/table/memphiscitytennessee/SEX255221>

Economics

The ten largest employers in the Memphis MSA are shown in the table below:

FedEx	35,000
US Government	14,400
TN Government	14,000
Methodist LeBonheur	11,415
Memphis Shelby County Schools	11,318
Baptist Healthcare	8,019
City of Memphis	7,900
Walmart	6,000
St. Jude	5,769
Shelby County Government	5,434

[Courtesy of the Greater Memphis Chamber: Memphis Business Journal Publication](#)

Economics (continued)

The 2019 median household income was \$43,794 in Memphis, TN and \$52,614 for all of Shelby County. Both areas continue to trail nation-wide median household income but are partially offset when accounting for the cost of living.

<https://datausa.io/profile/geo/memphis-tn?compare=shelby-county-tn>

The average unemployment rate in the Memphis MSA for the first half of 2022 was 4.7%. The figure is lower than both 2021 and 2020 averages of 6.2% and 8.7% respectively and is nearing the 4.2% rate recorded in both 2018 and 2019.

<https://data.bls.gov/pdq/SurveyOutputServlet>

**Average Unemployment Rate 2022
(Seasonally Adjusted)**

Memphis MSA	4.7%
Tennessee	3.3%
United States	3.7%

<https://www.bls.gov/eag/eag.us.htm>

Finances

The property tax rate in the City of Memphis for 2022-2023 is 2.70 per \$100 of value, while the Shelby County rate for the same period is \$3.39. This creates a total property tax within Memphis city limits of \$6.09.

<https://www.shelbycountysteel.com/105/Tax-Rates>

Sales Tax Distribution

Tennessee	7.00%
Shelby County*	2.25%
Memphis	0.50%
Total	9.75%

*For purchases within the Memphis city limits, the county and city split this amount equally

<https://www.tn.gov/revenue/taxes/sales-and-use-tax/local-sales-tax-and-single-article.html>

10 Year Retail Sales for Shelby County TN

2012	\$13,455,478,568
2013	13,404,562,869
2014	13,214,986,705
2015	13,313,031,454
2016	14,185,582,323
2017	14,267,945,546
2018	14,058,178,287
2019	15,034,074,591
2020	14,897,453,177
2021	17,616,130,472

<https://www.tn.gov/revenue/tax-resources/statistics-and-collections/retail-sales-by-calendar-year-month.html>

City of Memphis Current Bond Ratings

Rating Agency	Moody's	S&P Global Ratings
General Obligation Bonds	Aa2	AA
Sanitary Sewage System Revenue Bonds	Aa2	AA+
Storm Water System Revenue Bonds	Aa3	AA+

<https://emma.msrb.org/IssueView/Details/P1412336>

<https://emma.msrb.org/IssueView/Details/P2403809>

<https://emma.msrb.org/IssueView/Details/ES397685>

Real Estate

Total residential unit sales in the Memphis MSA were up 13% from the prior year at 22,263 sales in 2021. The median sales price was \$205,000, which marks a 15.8% increase over the prior year.

<https://www.maar.org/news/2022/01/10/media-releases/end-of-year-market-report-released/>

Average Rent Memphis TN by size (2021)

Studio	\$	1,097
1 BR	\$	879
2 BR	\$	912
3 BR	\$	1,339
4 BR	\$	1,778

<https://www.zumper.com/rent-research/memphis-tn>

Memphis Commercial Office Report (Q2 2022)

Vacancy Rate	13%
Under Construction sq ft.	103,000
Asking Rental Rate per sq ft.	\$20.65
YTD Net Absorption sq ft.	175,048
Available sq ft.	2,844,697
Total market Size sq ft.	21,882,283

<https://www.cbre.com/insights/figures/memphis-office-figures-report-q2-2022>

Memphis Industrial Space Report (Q2 2022)

Vacancy Rate	6.2%
Under Construction sq ft.	15,076,115
Asking Rental Rate per sq ft.	\$4.54
YTD Net Absorption sq ft.	6,185,767
Available sq ft.	17,927,937
Total market Size sq ft.	289,160,267

<https://www.cbre.com/insights/figures/memphis-industrial-figures-report-q2-2022>

Education and Job Market

The largest public school district in Tennessee is Memphis-Shelby County Schools (MSCS).

Memphis-Shelby County Schools Facilities (2021)

Elementary school	77
Middle school	26
K-8	10
High school	27
Alternative	9
Career & technical	4
Special	2
Adult	1
Early learning	1
Virtual	1
Charter	56

<http://www.scsk12.org/about/files/2021/2021-SCS-Stats.pdf>

Average ACT Score in 2021 (Max is 36)

Memphis-Shelby County Schools	16.6
Tennessee	19.1
United States	20.3

<https://www.tn.gov/education/data/data-downloads.html>
<https://nces.ed.gov/fastfacts/display.asp?id=897>

Fire

Uniform personnel Strength	1,721
Fire stations	57
Fire Divisions	2
Fire battalions	11
Engine companies	51
Quint Companies	4
Arial ladder truck companies	21
Rescue/hazardous material squads	3
Air crash apparatus	3
EMS units/ambulance	34
Alternative response vehicles	11

Library

Branches	18
Outreach Vehicles	4

Police

Uniform personnel Strength	2,040
Number of precincts	9
Number of squad cars in fleet	1,699

Solid Waste

Solid waste disposed (tons)	213,945
Solid waste diverted (tons)	174,248
Homes with curbside recycling	146,315

Street Maintenance

Curb & gutter (miles)	6,306
Total road lane (miles)	6,714
Asphalt produced (tons)	60,000
Lane resurfaced (miles)	85

Storm Drainage System

Curb & gutter (miles)	6,306
Roadside ditches (miles)	512
Underground pipes (miles)	1,424
Concrete channels (miles)	248
Storm water inlets	55,611

Sewer System

Sewer (miles)	3,203
Sewer pump stations	95

Wastewater Treatment Plants

Wastewater treated (gallons)	58 billion
Sludge disposal (lbs.)	62.2 million

Flood Control

Pumping stations	7
Earth levees (miles)	20
Flood gates	30
Reservoirs (acres)	643
Flood wall (linear ft.)	10,560

Traffic Control

Signs repaired or replaced	12,000
Traffic signal service calls addressed	7,250
Bicycle lanes (miles)	320
Traffic signals	788
Total signal devices	1,082
Total city roadways (miles)	3,445

Recreation

Parks	164
Acreage	3,219
Golf course	7
Aquatic sites	17
Community centers	24
Tennis centers	7
Walking trails	57
Playgrounds	112
Senior centers	6

Other Recreation Facilities

- Simmons Bank Liberty Stadium
- Memphis Museum of Science & History
- Tiger Lane at Liberty Park
- Memphis Zoological Gardens
- Memphis Botanic Garden
- Lichterman Nature Center
- Mud Island
- Tom Lee Park
- Shelby Farms Park
- Brooks Museum
- Overton Park Shell

Services Provided by other

Governmental Units

Education

Memphis-Shelby County Schools

Health & Human Services

Memphis/Shelby County Health Department

Library Services

Memphis/Shelby County Public Library and Information Center

Public Housing

Memphis Housing Authority

Public Transportation

Memphis Area Transit Authority

Utilities

Memphis Light, Gas & Water Division



JIM STRICKLAND
MAYOR

June 30, 2022

The City of Memphis ended the fiscal year 2022 in good financial condition, which shaped the fiscal year 2023 budget. Over the last two years, the City was faced with very difficult financial choices as we continued to navigate the pandemic and looked forward to the return to some sense of normalcy. Today our economy is recovering – employment numbers have surpassed pre-pandemic measurements, our tourism numbers are better than the national average, new public and private investment are happening all around our City, and we are seeing a return to more “normalized” post pandemic operations.

The theme for fiscal year 2023 budget is “A Budget of Renewal”. This budget includes a renewal for city employees in the form of increased pay for their diligent service to our community; in concert with Accelerate Memphis projects, additional City assets will continue to receive much needed funding and investment for improved community use; and our city streets will be renewed with more money allocated to paving and to fight against illegal dumping – in other words, we are in a time of renewal and reinvestment in our city.

As always, we are tasked with being fiscally responsible for spending money not only to address current operations but also to maintain and expand on services to our community. For the fiscal year 2023, the General Fund Operating Budget was adopted at \$750 million, and the Capital Improvement Program (CIP) General Obligation Bond funding was adopted at \$95 million. Funding for Pre-K has been secured for years to come with provisions from the Sales Tax Referendum, and for the first time ever, the City has established a dedicated funding source for Memphis Area Transit Authority (MATA) and is funding the local matching dollars necessary to move the Bus Rapid Transit program forward.

We have taken a unified approach to craft a budget that still preserves the essential functions of government, provides for employee and retiree pay increases, advances public safety initiatives, and expands public facing capital projects, all without an increase in property taxes. We remain hopeful that our commitment to improve the lives of all Memphians will be experienced throughout our City for years to come.

Sincerely yours,

Jim Strickland
Mayor

Suite 700 125 N. Main Street Memphis, TN 38103-2078 (901) 636-6000

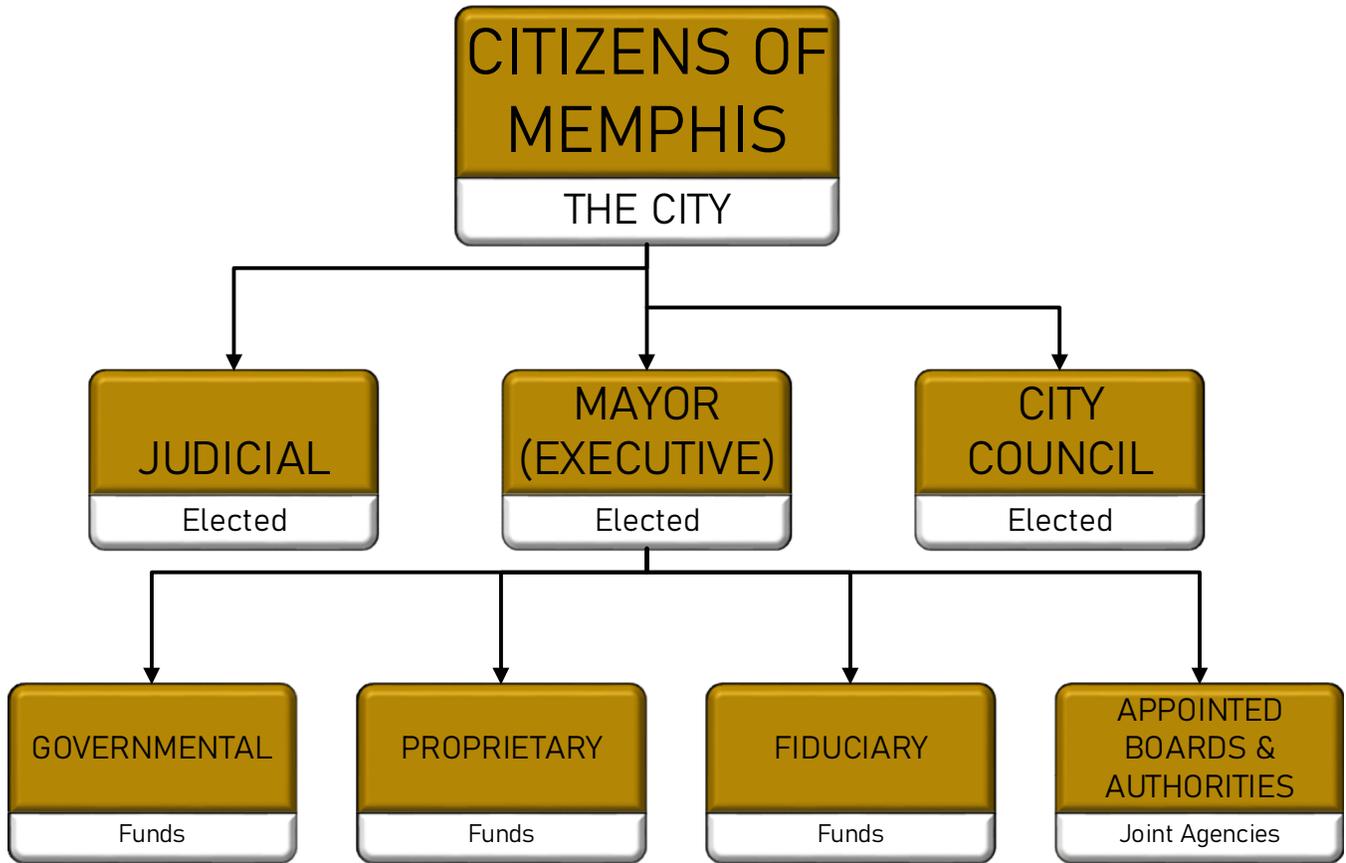
FY23 Proposed to Adopted Budget

General Fund Divisions	FY23 Proposed	FY23 Amendments	FY23 Adopted
Total Revenue	\$ 750,183,580	\$ -	\$ 750,183,580
Expenditures			
City Attorney	19,017,180	(53,769)	18,963,411
City Council	2,729,591	285,475	3,015,066
City Court Clerk	7,471,960	(100,596)	7,371,364
City Court Judges	825,716	(24,247)	801,469
City Engineering	9,355,587	99,583	9,455,170
Executive	22,637,154	225,676	22,862,830
Finance & Administration	14,990,790	271,578	15,262,368
Fire Services	195,689,151	(1,136,364)	194,552,787
General Services	25,529,676	(331,803)	25,197,873
Grants & Subsidies	47,554,904	725,000	48,279,904
Housing and Community Development	4,807,256	794	4,808,050
Human Resources	8,875,503	(39,375)	8,836,128
Information Technology (Services)	24,810,865	(241,685)	24,569,180
Library Services	23,910,980	(1,038,443)	22,872,537
Parks	40,839,799	38,484	40,878,283
Police Services	284,755,070	(274,245)	284,480,825
Public Works	17,297,466	600,009	17,897,475
Total Expenditures	751,098,648	(993,928)	750,104,720
Contribution to (Use of) Fund Balance			
Restricted Fund Balance	-	-	-
Assigned Fund Balance	-	-	-
Unassigned Fund Balance	(915,068)	993,928	78,860
Total Contribution to (Use of) Fund Balance	\$ (915,068)	\$ 993,928	\$ 78,860

GOVERNMENTAL STRUCTURE

The City of Memphis was founded in 1819, and incorporated as a city in 1826. Memphis operated under a commission form of government from 1909 until January 1, 1968, when a Mayor – Council form of government was established. The City Council is comprised of thirteen representative citizens who are elected for four-year terms. Six (6) council members are elected at large in multi-member districts, with territorial boundaries determined by dividing the City in half with each multi-member district consisting of three (3) council member positions. The remaining seven (7) members are elected by single member districts, numbers 1-7. The Council elects its own chairperson, exercises legislative powers, approves budgets, and establishes the tax rate. The Mayor is elected to a four-year term. The Mayor carries out the policies of the City and appoints board members to various related organizations, joint owned ventures, and board authorities. These include the boards of the Memphis Light, Gas and Water Division (MLG&W); Memphis Area Transit Authority (MATA); Memphis Housing Authority; Downtown Memphis Commission; Renasant Convention Center; Memphis Brooks Museum of Art; Memphis & Shelby County Building Code Advisory Board; and the Memphis & Shelby County Public Library Board.

The Mayor appoints five of the seven members of the Board of the Memphis & Shelby County Airport Authority. Most of the members of these boards are private citizens giving their time to the City without compensation. The City's Operating Divisions are organized under Division Directors who report to one of seven (7) Chiefs. All Division Directors and Chiefs are appointed by the Mayor and approved by the Council. The Chiefs who coordinate the activities of all administrative divisions of City government are as follows: Chief Financial Officer, Chief Operating Officer, Chief Communications Officer, Chief Human Resources Officer, Chief Legal Officer, Chief of Fire Services, and Chief of Police. The Chiefs act as liaisons between the Mayor and all divisions, bureaus, boards, commissions, and authorities. The Administrative Divisions of the City include: City Engineering; Executive; Finance; Fire; General Services; Housing and Community Development; Human Resources; Information Technology; Legal; Libraries; Office of Planning and Development; Parks; Police Services; and Public Works. There are three Divisions with elected leadership: City Council; City Court Clerk and City Court Judges.



FUND STRUCTURE

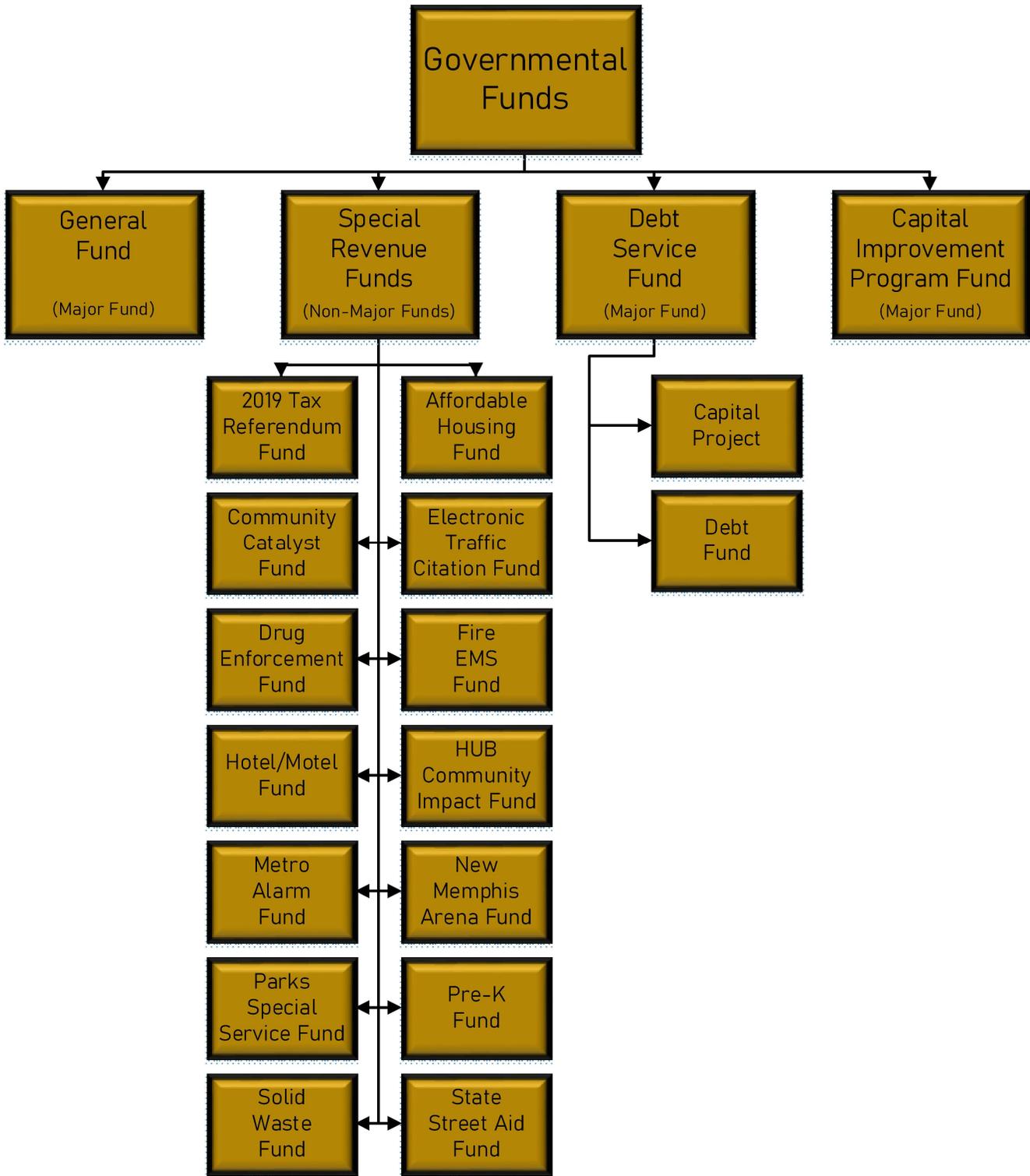
Governmental Funds

The City's **General Fund** is the general operating fund and supports the essential City services and activities. Fund revenues come primarily from a variety of local and intergovernmental taxes, fees, and fines.

The City's **Special Revenue Funds** are used to account for revenues from specific sources that are designated to finance specific functions within the city.

The City's **Debt Fund** is used to account for resources that are restricted, committed, or assigned for payment of certain debt obligation and related costs. Capital improvements are funded with the proceeds of bond issuances and state and federal grant funds.

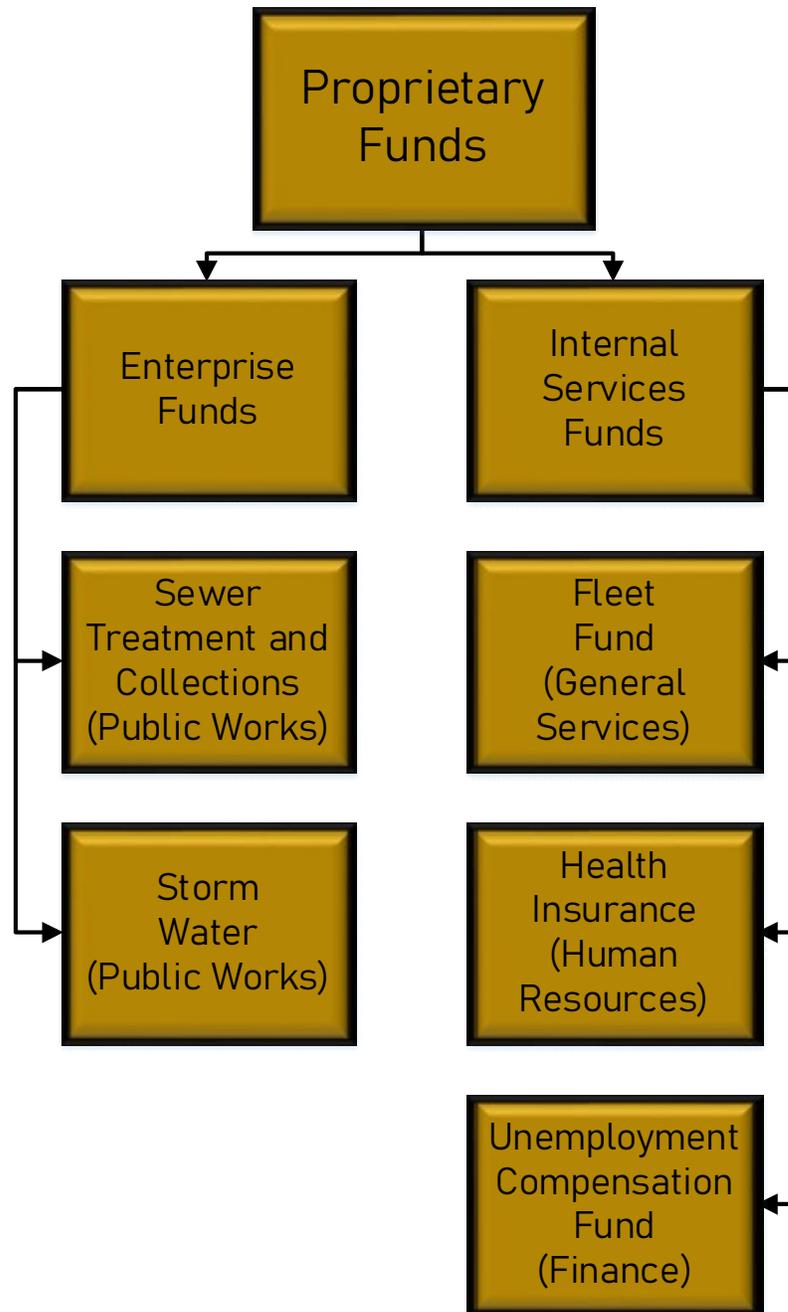
The **Capital Improvement Program Fund** has its own Budget Cycle. A separate appropriation is established after the CIP Budget is finalized.



Proprietary Funds

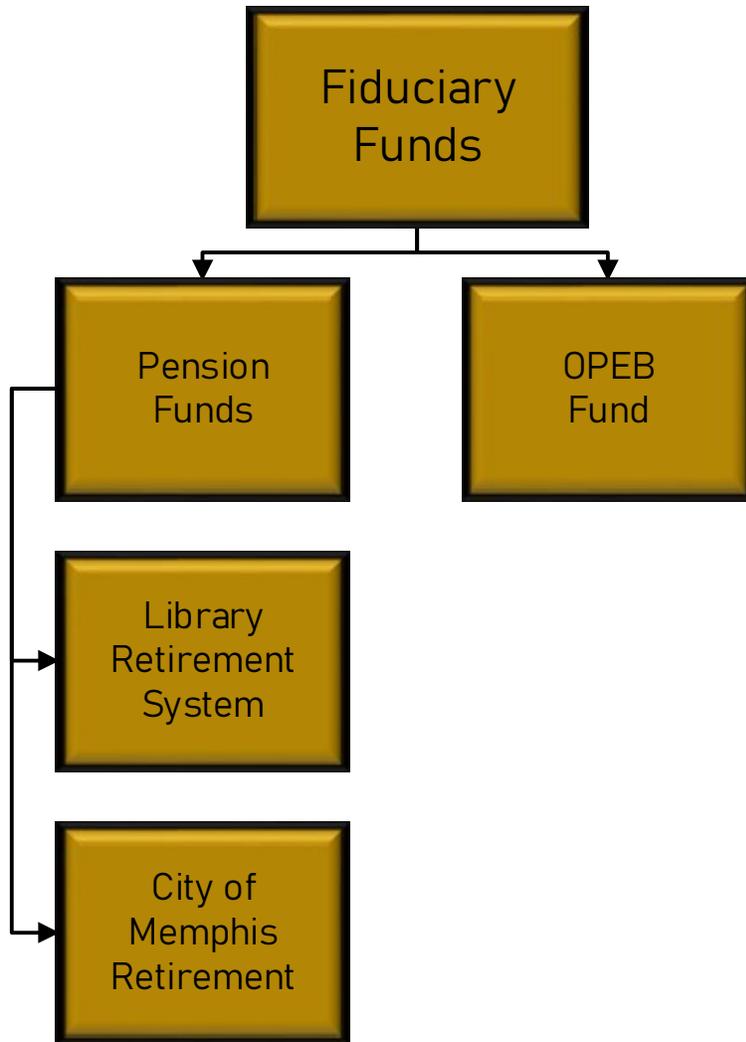
Enterprise Funds are self-supporting, in that each fund derives its revenue from charges and associated user fees.

Internal Service Funds are used to budget for the costs of goods or services provided by one Division or service center to another Division of the City.



Fiduciary Funds

Fiduciary Funds are held by the City in a trustee or agency capacity. They include Pension and Other Post Employment Benefits (OPEB) Funds.



BUDGET OVERVIEW

The financial data presented in this section represents the Financial Summary and a written Overview of the revenues and expenditures or expenses for all of City of Memphis Funds. Some totals may be off due to rounding.

Overview

The Fiscal Year 2023 (FY23) Budgets, across all funds, incorporate a balanced approach service delivery and expense control based on expected revenues that reflect the current economic environment.

The Economic Impact on Budget Planning

There is generally a correlating response in the performance of our local economy with that of the national economy. When the national economy does well or performs poorly, so does Memphis.

Performance Accountability Plans

The City's mission is to improve the quality of life for all Memphians, every day. In support of this mission, Mayor Strickland has championed the improvement of core City services and a commitment to transparency and trust as part of his "brilliant at the basics" philosophy for City Government. Prioritizing our values of Innovation, Accountability, Collaboration, and Service supports this philosophy. The Office of Performance Management has the responsibility to increase performance transparency to the Citizens of Memphis by managing the City's performance review process as well as the public-facing and internal MEM Facts performance dashboards. The Office of Performance Management works to provide the public and City staff with easy access to the information they need and new management accountability tools for both operational and fiscal management.

To make good use of its integrated performance data, the City has established a business process that includes regular and recurring performance reviews to address divisional issues, as well as issues that cross divisional lines. Mayor Strickland is committed to continuous improvement and transparency, and has promised to measure the City's results, share those results with the public, and hold the City accountable. To that end, the City of Memphis maintains a public website, data.memphistn.gov, where our citizens and others can view the City's performance goals and track its progress against those goals. In addition, our Mayor sends a weekly email update to citizens that tackles the City's challenges as well as celebrates its successes. Memphis is one of 40 cities that received the What Works Cities certification for its data driven decision making process that tracks a variety of metrics through its performance dashboard that provides statistics such as 911 response times; see What Works Cities - Results for America (results4america.org).



PERFORMANCE MANAGEMENT IN MEMPHIS

Throughout this document – not including the Divisions of City Council, City Court Clerk, and City Judges – we identify each General Fund Division's key performance indicators (KPI's) and goals to measure effectiveness. These KPI's represent a selection of the indicators that we use to monitor organizational performance. The highest priority indicators are reviewed monthly by senior management to track the City's progress and identify areas that need further attention to reach our goals.

General Fund Discussion

The FY23 Adopted Budget for expenditures is \$34.1M greater than the FY22 Adopted Budget. The FY23 General Fund Budget balanced at \$750M. The FY23 Adopted Budget required increases in personnel expenditures, including healthcare costs and raises for all full-time represented and non-represented employees.

Revenues

The FY23 Budgeted revenue, without the use of fund balance is \$750.1M compared to the FY22 Budget which was \$716.0M and included \$23.2M contributed from fund balance. While our state grants and use of money and property were reduced by a total of about \$5.2M, local and state taxes were increase by \$29.2M and our charges for services revenue was increased by \$7.7M.

The revenue budget was developed from management's trend experience. Focus is given to the forecast and trends for the top ten revenue sources.

For FY23, there are no contributions from fund balance budgeted for use. The FY23 General Fund revenue budget is about 4.2% above the FY22 Adopted Budget. For FY23, just as in the previous two fiscal years, budgeted revenues include income from a local sales tax referendum. The sales tax funding is revenue generated from the action, approved by the voters, to increase the local sales tax to restore certain benefits to safety employees. These benefits are considered necessary for recruitment and retention of safety personnel. Local sales tax grew from \$130.0M in FY22 to \$145.0M in FY23, a 12% increase or \$15.0M. State sales tax, also grew about 6%, increasing from \$64.0M in FY22 to \$68.0M in FY23. Due to winter storm damage in winter of 2022, FEMA Reimbursements are also expected to increase from \$2.0M in FY22 to 6.0M in FY23.

A summary of the major revenue variances from the FY22 Adopted Budget is shown below.

Revenues

Fund Type	FY22 Adopted	FY23 Adopted	Inc./((Dec.))
General Fund	715,991,924	750,183,580	34,191,656

Notable FY22 to FY23 Budget Revenue Changes <i>in millions</i>				
● Sales tax referendum 2019	15.9	● Contributed from fund balance	(23.2)	
● Local sales tax	15.0	● State grants	(5.0)	
● State sales tax	4.0	● AVT - current sale of receivables	(2.0)	
● FEMA reimbursement	4.0			
● Ambulance service	3.6			
● Ad valorem tax - current	3.4			
● Mixed drink tax	2.5			
● Street cut inspection fee	2.2			
● In lieu of taxes-MLGW	2.1			
● Fiber optic franchise fees	1.6			
● Gross rec business tax	1.0			
● Auto registration fee	1.0			
● Miscellaneous auctions	1.0			
● Miscellaneous revenue	1.0			

Expenditures

Funding above the FY22 Adopted Budget included pay increases for all full-time employees. This action is reflected in the increase of full-time salaries from \$340.2M in FY22 to 366.1M in FY23. There are also increases for expenditures that are critically required to deliver quality services to the citizens of Memphis, or outside of the administration's control.

A summary of the major expenditure variances from the FY22 Adopted Budget is shown below.

Expenditures

Fund Type	FY22 Adopted	FY23 Adopted	Inc./Dec.)
General Fund	715,991,925	750,104,718	34,112,793

●	Full-time salaries	25.9	●	Exp Recovery - State Street Aid	(5.0)
●	Memphis Area Transit Authority	10.0	●	Insurance	(2.9)
●	Expense Recovery - M & S	4.1	●	Salaries - Part Time/Temporary	(2.1)
●	City Shop Fuel	2.2	●	Health Insurance - Choice Plan	(2.1)
●	City Shop Charges	1.8	●	Misc Professional Services	(1.5)
●	Misc Services and Charges	1.8	●	Overtime	(1.0)
●	Demolitions	1.0			
●	Pension ADC Funding	1.0			

Other Funds Discussion

Debt Service Fund

The Debt Service Fund provides for the accumulation of resources for the payment of general long-term debt principal, interest, and related costs. This fund uses approximately 31% of the property tax rate and 7% of the local sales tax rate. The Debt Service Fund is Budgeted to use approximately \$14.2M dollars of its restricted and committed fund balances. (See the Debt Service Fund Schedule section of book).

Special Revenue Funds

Special Revenue Funds provide budgets for specific revenue sources that are restricted to expenditures for specific purposes. There are 13 Special Revenue Funds with spending represented in the FY23 budget. The largest Special Revenue Fund is Solid Waste (SW).

Other special revenue funds and their Budgeted FY23 expenditure changes from the FY22 Budget are identified later in this book. (See the Special Revenue Funds Schedule section of book).

Enterprise Funds

Enterprise Funds account for the acquisition, operation and maintenance of the City's facilities. The Sewer Fund and the Storm Water Fund are the City's Enterprise Funds. The Sewer Fund expenses for FY23 are Budgeted to increase by approximately 7% over the FY22 Budget. The expenses for chemicals and capital outlay are the main drivers for the increase. The Storm Water Fund expenses have increased by 9%. The Storm Water Fund will produce a positive contribution to its fund balance for future initiatives. (See the Enterprise Fund Schedule section of book).

Internal Service Funds

Internal Service Funds (ISF) are used to Budget for the costs of goods or services provided to other City Divisions. The ISF revenues are generated from Divisions using their services. Healthcare, Unemployment and Fleet represent the internal service funds in the FY23 Budget.

The City's health plan serves almost 7,000 active employees and 7,500 spouses and dependents. The Healthcare Fund expenses are expected to increase because of health claim expenditures. The Healthcare Fund is not Budgeted to transfer any of its fund balance to support the OPEB fund, which pays healthcare expenditures for retirees, to offset the expected claims expenditures for retired employees that remain on the City's health plan. The Fleet Fund is continually striving to become more efficient in the provision of repair services to other Divisions and managing gas prices with timed purchases at lower market costs.

The Unemployment Fund has a healthy and accumulating fund balance. Expenditures remain flat compared to the FY22 adopted Budget. (See the Internal Service Fund Schedule section of book).

Fiduciary Funds

Other Post-Employment Benefits (OPEB) is the Fiduciary Fund that pays for the healthcare of the City's retirees. To reduce costs in the OPEB Fund, the City has transitioned many retirees to the various insurance exchanges resulting in a significant decrease in the cost of claims. Expenses have decreased significantly since FY15. Beginning in FY20, a referendum was passed to provide public safety retirees additional benefits. Revenues from the 2019 Sales Tax Referendum Fund will offset the increased claim cost.

The Library Retirement System Fund represents retirees that were not placed into the City's plans when the Library system merged with the City.

FY22–FY23 Economic Outlook

Summary

The Economic base of Memphis remains strong as the economy begins a period of recovery from the depths of the COVID 19 pandemic in April 2020. The strength of the pre-pandemic economy is expected to shorten the recovery period. A decade of economic growth after the Great Recession had created a full employment economy with rising incomes and abundant job opportunities during 2019. During the first quarter of 2020, Memphis was continuing to enjoy an economic boom with industrial, commercial, and residential construction occurring in many areas of the City. The economy was on its way to a strong year with growth expected in nearly every sector.

The economic outlook for the City of Memphis' FY23 is shifting from a recovery focus to one of sustainability and growth. Like the rest of the nation, Memphis' economy faced uncertainty during the height of the COVID shutdown and subsequent reopening. Historically stable local industries such as Leisure and Hospitality and Retail Trade have started to recover. Professional and business services and distribution and logistics services both experienced faster than post-recession, pre-pandemic growth during the shutdown and reopening periods. Pre-pandemic growth rates have seemly returned to the area as we have begun our “new post-pandemic normal.” Worldwide inflation and political uncertainties are making it difficult to shift the national and local economy into a full post-pandemic recovery or give a clear picture of growth moving forward.

Local Conditions

The data in Table 1 shows job gains in nearly all industry sectors, except for education and health services. Local industry sectors experienced significant job growth. Within the last 12 months since the shutdown occurred, the local economy added around 50,000 jobs. This is a 3.0% increase.

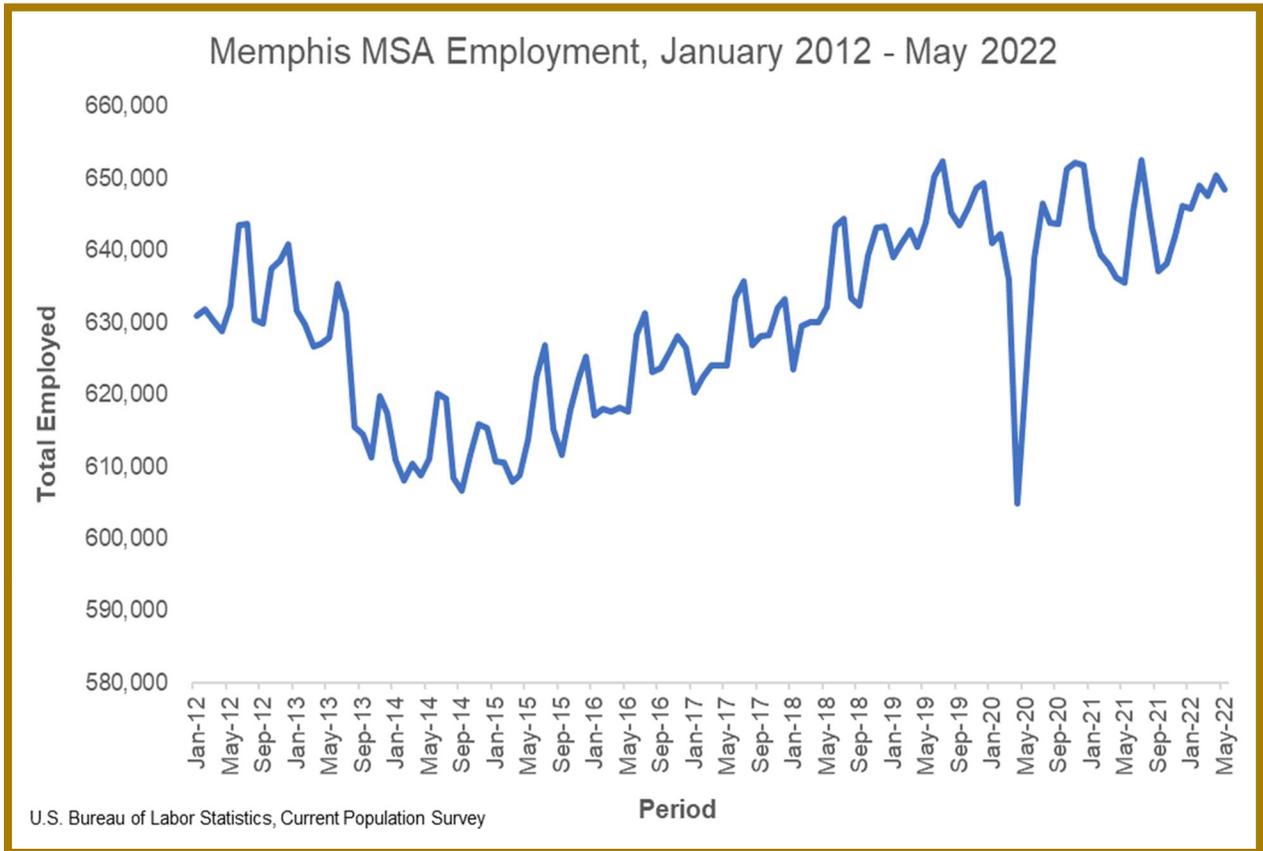
Table 1.

Memphis area employment (number in thousands)	Aug. 2022	Change from Aug. 2021 to Aug. 2022	
		Number	Percent
Total nonfarm	667.0	19.2	3.0
Mining, logging, and construction	26.7	2.0	8.1
Manufacturing	44.2	0.5	1.1
Trade, transportation, and utilities	189.4	6.9	3.8
Information	5.5	0.1	1.9
Financial activities	29.5	2.0	7.3
Professional and business services	99.7	1.6	1.6
Education and health services	93.1	-2.5	-2.6
Leisure and hospitality	67.4	6.9	11.4
Other services	28.2	0.5	1.8
Government	83.3	1.2	1.5

Source: U.S. BLS, Current Employment Statistics.

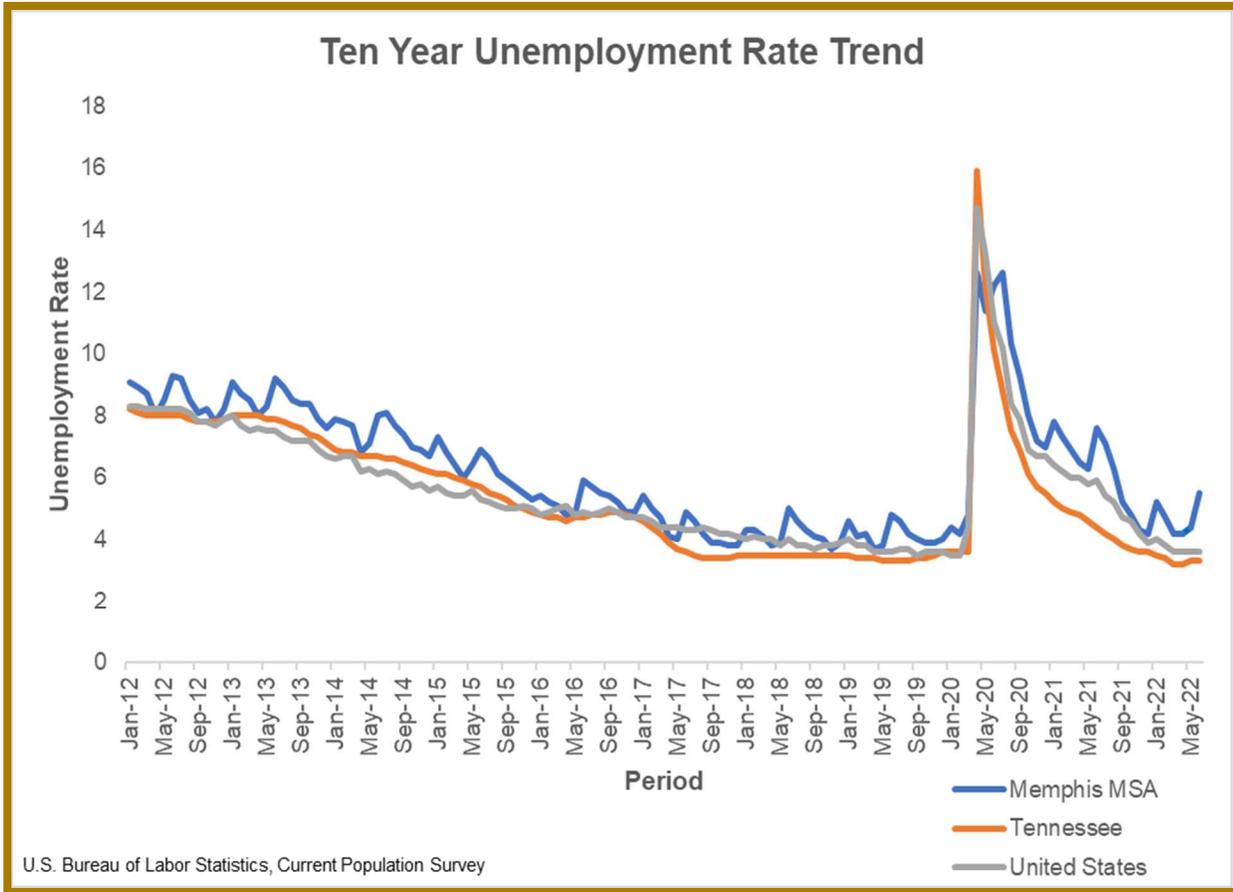
At the end of 2020, Memphis employment was the lowest it had been in the last ten years. During the first half of 2022, employment growth is on track to match pre-COVID levels.

Table 2.



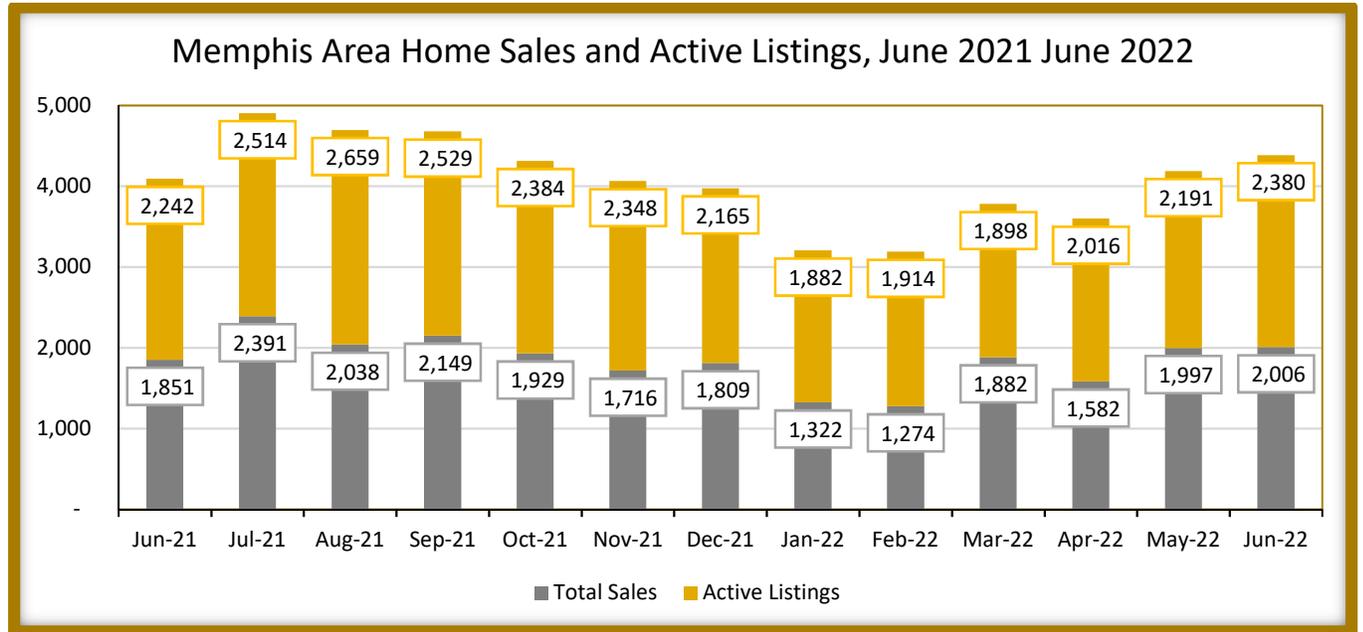
Two years after the April 2020 shutdown, local, regional and national unemployment is showing a steady decrease. While most of the unemployed were temporarily furloughed, the number of people who returned to jobs after the layoffs ended has slowly increase but has yet to return to pre-pandemic levels.

Table 3.



Local residential home sales have remained strong throughout the past year. In comparison of June 2022 to June 2021, there was a 6.2% increase in monthly active listings.

Table 4.



Source: Memphis Area Association of Realtors



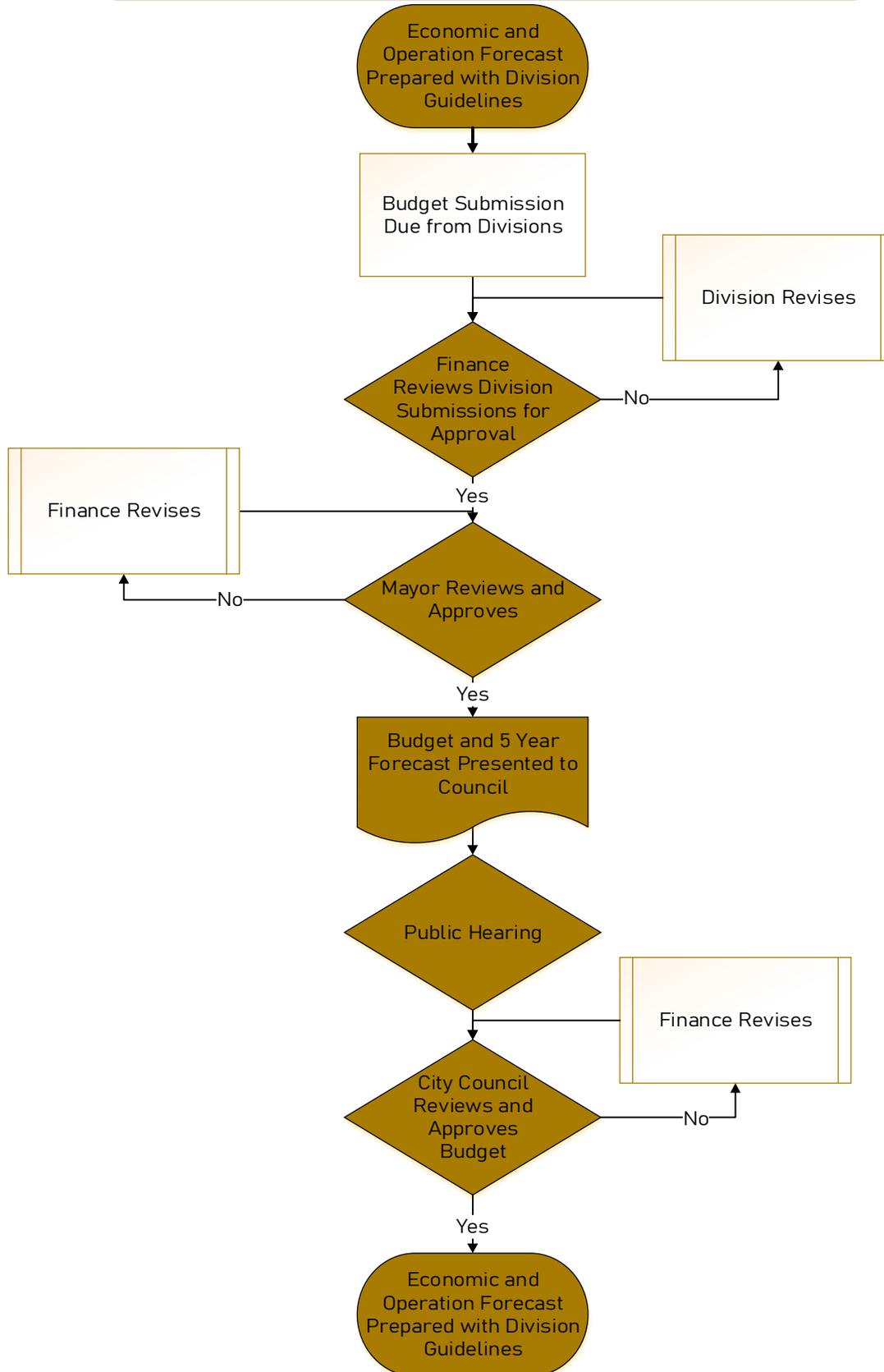
Budget Development Process

The Budget Office (the Office) is responsible for coordinating the Budget preparation for all Divisions and Funds of the City. The Office assembles financial data provided by City Divisions to develop the City's Budget. After the compilation of all data the Budget Office coordinates the review and approval process of the Operating and Capital Improvement Budgets.

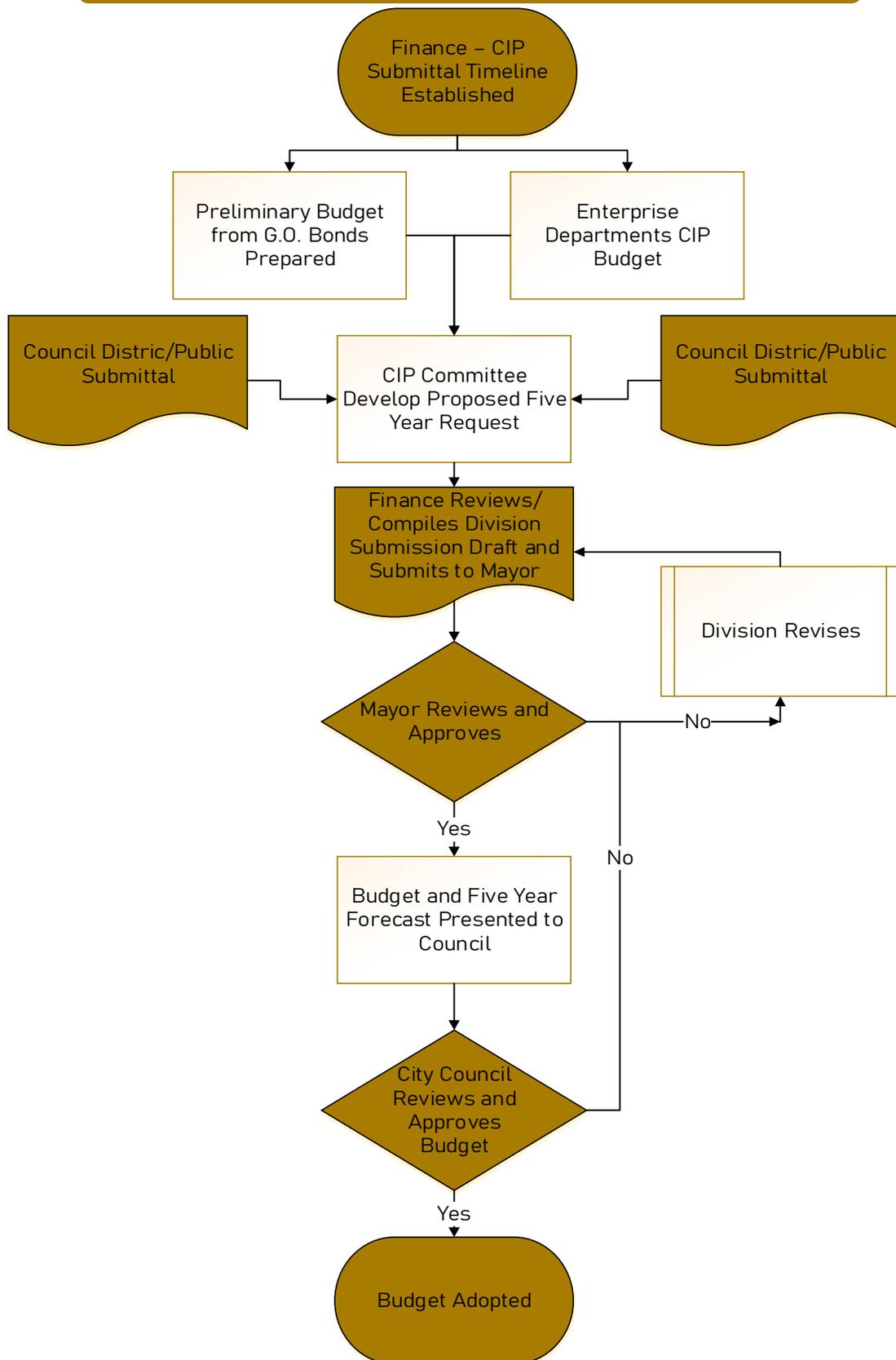
The Operating Budget is approved annually. The planning and development process begins in December for the following fiscal year. The information is analyzed, and Divisions are consulted with respect to noticeable Budget variances. Administrative reviews are held with each Division to further understand their budget requests and align them with the City's priorities. After finalizing any necessary revisions, the Proposed Operating Budget is submitted to the Mayor for final review and approval. The Mayor presents his Administration's Budget to the City Council (the Council) in April. The Council conducts hearings to review the Budget. With Council's revisions and approval, the process is complete. Funding approvals are limited to one fiscal year.

The Capital Improvement Program (CIP) is a five-year plan, which is reviewed and approved annually, for priority, project changes, and additions. This plan identifies projects for current and future funding. The process for Capital Planning also begins in December with an evaluation of current assets (buildings and infrastructure) and an evaluation of new capital needs. Discussions are conducted by a team which is represented by a cross section of Division leaders. CIP projects that make the final list are analyzed by the Finance Office to align projects with Capital funding capacity. After Finance Office revisions, the CIP Budget is presented to the Mayor for review and final approval. The Mayor submits the plan to Council. The Council then conducts hearings to scrutinize the Budget. The process is completed in June with Council's approval of the Budget. Although the Council approves a five-year plan, spending is allocated for one year.

Operating Budget Process



Capital Preparation Process



FY23 Budget Calendar

July – August

- Preparation of final documents for the new Budget are completed. This includes the Adopted, Operating, and CIP Budget Book.
- Budget planning for the next year's Budget.

September

- Initial revenue trends and projections for the current year begin.
- Budget training material developed.

October

- Current year 1st Quarter Actuals reviewed and reported.

November

- Finance submits 1st Quarter Operating results of the new Budget to the City Council.
- Divisions submit CIP needs to the CIP Committee.
- Overview of the next year's Budget priorities given to Division Chiefs and Directors.

December – January

- Revenue projections updated for current year and next year.
- Budget meeting with Divisions for 2nd Quarter forecast and next year's Budget request.
- Operating Budget training and initiation dates provided to Divisions.
- CIP Budget training and initiation dates provided to Divisions.

February – March

- Operating Budget/CIP Administrative hearings with Divisions.
- Operating Budget/CIP review with Mayor and COO.
- Final recommendations made and Budget documents prepared.

April

- The Mayor presents the Proposed Operating Budget and CIP Budget request to the City Council on the third Tuesday in April.
- Ordinances and Resolutions covering the Proposed Budget are presented to Council.
- Notifications of the Proposed Budget is published in the local newspaper.
- Current year 3rd Quarter Actuals reviewed and a final full year forecast prepared for the current year.

May

- Budget hearings with the City Council Operating Budget and CIP Committee to review the Proposed Budget.

June

- Final Adopted Budgets are approved by the City Council.
- Ordinances and resolutions associated with the Operating and CIP Budgets are finalized.
- Submission of Budget documents to the State Comptroller's Office.

Budgeting and Appropriations Revision Process

The financial plans of the City are included in the annual Operating and Capital Budgets. These Budgets project all receipts and disbursements and frames the level of governmental services that can be provided at the approved funding levels.

Operating Budget

The Administration is responsible for proposing programs and recommending funding levels to the Council and for implementing service programs in accordance with established goals and objectives. The City Council has final responsibility for approving the annual Operating Budget and the Capital Improvement Program and setting the tax rate and fees for services.

Each Division provides services through smaller units known as “program levels.” The adopted Budget ordinance appropriates spending and provides for Budgetary control at program levels. Program budgets cannot be exceeded without the approval of the City Council. Strict Budgetary compliance is maintained by an automated accounting system to assure effective fiscal management and accountability. All requests for purchases or payments are checked by the Budgetary control system to assure that funds are available. Purchase Orders and contracts are encumbered prior to their release to vendors. Those Purchase Orders and contracts that exceed appropriated amounts cannot be executed until additional appropriations are made available, either by transfer of existing appropriations or by a resolution granting additional appropriations by Council. The system controls are maintained at the program levels and are basically established within Personnel, Operations and Maintenance and Capital categories.

Changes to the Operating Budget

The Operating Budget is a guideline or plan of operation for each Division. However, budget changes may be necessary during the fiscal year (for example, new grant monies can be made available or changes in a service center’s personnel can necessitate an update to the Adopted Budget). When unforeseen circumstances arise, changes can be made to the Budget two ways: Intra-Category Line-Item Transfer (Black Line) or Inter-Category Line-Item Transfer (Red Line).

Intra-Category Line-Item Transfers

Intra-category line-item transfers, called administrative transfers, are used to transfer budgeted funds within the same category. Administrative transfers are necessary when transferring small amounts of funds within a legal level (program). The Request for Transfer of Budget Appropriation Intra-Category Line item transfer must be completed in full including a justification of the transfer. The explanation should address why surplus funds are available and why funds are needed. This form must be signed by the Division Director and forwarded to the Budget Office for approval.

Inter-Category Line- Item Transfers

Inter-category line-item transfers are used to transfer funds from one legal level (program) to another or between categories. Inter-Category transfers are used to transfer budgeted funds from one expenditure to another if the transfer is within the same legal level (program) and does not exceed \$50,000 between categories or a cumulative total of \$100,000 for the year. For the personnel category only one \$50,000 inter-category transfer can be made.

Inter-category transfers exceeding the cumulative amount of \$100,000 or transfers between Divisions must be approved by the City Council. The Council transfer form is very similar to the administrative form. Since the changes require approval of the City Council, each transfer must be accompanied by a resolution.

Capital Improvement Budget

The Capital Budget and Capital Improvement Program (CIP) are prepared annually to present the capital expenditures planned for each of the next five fiscal years. The total costs of each project and the sources of funding (local, state, federal and private) required to finance each project are estimated. The Capital Improvement Program is prepared after a rigorous review and evaluation of all proposed projects by the administration. Building Design and Construction reviews the scope of all requests involving construction or major renovations to City owned structures. Debt Management studies the fiscal feasibility of the projects submitted for future funding needs. The single year Capital Improvement Plan allocates the capital expenditures to be made in the current Budget year. The Capital Budget must be in full conformity with that part of the Capital Improvement Program applicable to the fiscal year which it covers.

Additional authorizations (appropriations) for each capital project in the Capital Budget must precede the expenditures of construction funds.

Changes to the CIP Budget Transferring Allocations & Appropriations

Once the CIP has been adopted by the City Council, the data is loaded into the City's Accounting System. During the life of the project, it may be necessary to provide additional allocations or transfer funds to aid in the completion of the project. Two methods are used to transfer or establish allocation and/or appropriations.

1. The Capital Improvement Budget Request for Administrative Transfer or Appropriation form (Black Line) is used to:
 - A. Record the initial appropriation of the planning lines (A/E, land development, land acquisition) upon the adoption of the CIP by the City Council.
 - B. Transfer allocations and appropriations within planning lines or within construction lines (contract construction, latent conditions, and other costs).
 - C. Transfer allocations from "cover- line" project planning lines to the new project planning lines and the appropriation of the lines.

2. The Capital Improvement Budget Request for Council Transfer and Appropriation form (Red Lines) is used to:
 - A. Appropriate all construction lines.
 - B. Transfer allocations and appropriations between projects.
 - C. Increase/decrease allocations or appropriations of a project.

Changes to the Operating Budget (exceeding the prescribed administrative levels), or the CIP Budget must be done through resolutions. Resolutions may be returned to the originating Division/Bureau for corrections at any time during the process. The need for accuracy in the completion of all appropriate forms and recognition of time constraints is crucial in processing transfers. The Budget Office may be contacted for further assistance and information.

Budget Resolution Review Process – Operating & CIP

Resolutions

A resolution is a document asking the City Council to amend the Appropriation Budget Ordinance or Capital Improvement Budget. A resolution is written in two sections: the “WHEREAS” section and the “RESOLVED” section. The WHEREAS section explains why the change is necessary, what the money will be spent for, and why funds are available and where the funds will come from. The RESOLVED section includes the statements that change the Budget Ordinance.

A resolution details the action requested by Council and should answer one or more of the following questions:

- What is the purpose of the change?
- Why is the change necessary?
- What will the funds be used for?
- Why are funds available?

A resolution shall be written in clause format. Each clause in the preamble shall begin with the word “WHEREAS”, include a brief statement answering one or more of the above questions, and continue with “AND,” an adopting clause. “NOW THEREFORE BE IT RESOLVED”, shall summarize all information as requested regarding changes to the City Resolution. The adopting clause may be followed by several additional clauses.

After finalizing a Resolution, a Resolution/Ordinance Routing sheet must be prepared which summarizes the Resolution and includes all governmental data, account numbers, and dollar amounts.

Routing and Handling of Transfers

The Resolution/Ordinance Routing Sheet must accompany all documentation that goes before Council. The originating Division must complete the form and have it signed by the Division Director.

1. Administrative Transfers and Appropriations.
 - Division Directors
 - Budget Office
 - Comptroller's Office
2. Council Transfers and Appropriations.

The Budget resolution package (Council Agenda Check-Off Sheet, original resolution, red line forms including appropriate signatures from the Division Director) should be forwarded to the Budget Office one week before the Council Committee meets. The documents are forwarded as follows:

- A. Chief Financial Officer (CFO).
- B. Chief Legal Officer (CLO).
- C. Chief Operating Officer (COO).
- D. Mayor's Office – The fully reviewed and signed Resolution package appropriating or transferring CIP funds and all other Resolution packages that have been through the review process must be received by the Mayor's Office by 10 AM on the Monday eight (8) days prior to Council Committee on the following Tuesday.
- E. Council Committee reviews monetary transfers and makes recommendations to the full Council.
- F. The resolutions are then placed on the Council Agenda for consideration by the full Council on the following Tuesday.

Council's approval of the resolution gives the legal authority to amend the fiscal year's Budget. Resolutions may be returned to the originating Division/Bureau for corrections at any time during the process. The need for accuracy in the completion of all appropriate forms and recognition of time constraints is crucial in processing transfers. The Budget Office may be contacted for further assistance and information.

Fiscal Policy

Policies for Fiscal Control

- **Basis of Budgeting.** The City Budget is in accordance with the Municipal Budget Law of the State of Tennessee. This law requires a cash basis Budget, and the Budget must be balanced. The Budget for the respective funds in this document are presented on a cash basis.
- **Balanced Budget.** It is the fiscal policy of the City to adopt a balanced Budget. In accordance with State law, a balanced Budget requires that the beginning Unassigned Fund Balances plus estimated revenues must be greater than or equal to appropriations. If necessary, Budgets can be balanced with revenues from the fund balance; however, the fund balance must remain positive and the use of fund balance for future Budgets should not be recurring.
- **Financial Management.** The City will manage and account for its Operating and Capital Budgets in accordance with principles and standards set forth by the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).
- **Accounting Method.** The City will maintain its accounting records for general governmental operations on a modified accrual basis, with revenues recorded when available and measurable and expenditures recorded when services or goods are received, and the liabilities incurred. The City's actual expenditures, compared to budget, are on a "modified accrual plus encumbrances" basis, which treats encumbrances as actual expenditures at the time the funds are encumbered. Accounting records for proprietary fund types and similar trust funds are maintained on the accrual basis, with all revenues recorded when earned and expenses recorded at the time liabilities are incurred, without regard to receipt of payment of cash. For governmental-type funds, revenues and expenditures are also monitored internally on a "Budgetary" basis to ensure compliance with legal limitations.

- **Internal Accounting Controls.** The City will develop and manage its accounting system to provide reasonable assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. “Reasonable assurance” recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.
- **Audits.** The City will ensure the conduct of timely, effective, and periodic audit coverage of all financial records and actions of the City, its officials, and employees in compliance with local, State, and Federal law.
- **Fund Balance.** The City strives to maintain a General Fund balance of 10% of expenditures as a standing fiscal policy.

Policies for Revenue and Program Funding

- **Revenue Projections.** The City will estimate revenues in a conservative manner to minimize the adverse impact of a revenue shortfall.
- **Property Tax Rates.** The City will maintain stable tax rates that avoid wide annual fluctuations as economic and fiscal conditions change.
- **Intergovernmental Revenue.** The City will aggressively seek a fair share of available State and Federal financial support unless conditions attached to that assistance are contrary to the City’s interest.
- **Cash Management.** The City will maintain sophisticated and aggressive cash management and investment programs to achieve maximum financial return on available funds. Cash will be pooled and invested on daily basis at best obtainable rates; investments will be generally limited to federal debt instruments, fully collateralized repurchase agreements, or highest quality bankers’ acceptances and commercial paper.

Policies for Expenditures and Allocation of Costs

- **Contents of Budgets.** The City will include in the Operating Budget all programs and facilities not specifically, eligible for inclusion in the Capital Improvement Program.

- **Expenditure Growth.** The City will Budget expenditures for necessary and essential public purposes only, holding expenditure growth to levels consistent with realistic prospects for the community's ability to pay, both in the upcoming fiscal year and in the ensuing years as well.
- **Allocation of Costs.** The City will balance the financial burden of programs and facilities as fairly as possible between the general taxpayers and those who benefit directly, recognizing the common good that flows from many public expenditures, the inability of some citizens to pay the full costs of certain benefits, and the difficulty of measuring the relationship between public costs and public or private benefits in some services.
- **Expenditure Reduction.** The City will seek expenditure reductions whenever possible through efficiencies and through the reduction or elimination of programs, policies, and practices which have outlived their usefulness.
- **Public Investment in Infrastructure.** The City will, within available funds, plan and Budget for those facilities and infrastructure necessary for a healthy economy and for support of public programs determined to be necessary for the quality of life desired by its citizens.
- **Procurement.** The City will make purchases, directly or indirectly, through a competitive process except when an alternative method of procurement is specifically authorized by law.

Policies for Debt Management

- **Debt Management.** The City will minimize debt service costs through the judicious use of available debt instruments, consistent with the desirability of maintaining stable current tax rates and distributing the costs of certain long-lived facilities among all users, present and future.
- **Debt Incurrence.** The City will limit the amount of new general obligation debt it will plan for and issue in any six-year period to that which can be supported by the community under conservative fiscal and economic projections and to that which will maximize the likelihood of sustaining the City's "AA" credit rating.

Policies for Governmental Management

- **Productivity.** The City will measure and seek to increase the productivity of City Programs in terms of quantity and quality of services relative to resources expended, through program evaluation, employee training and incentives, and other strategies.
- **Risk Management.** The City will control its exposure to financial loss through a combination of commercial and self-insurance; will self-insure against all but highest cost risks; and will aggressively control its future shares among agencies through loss history.
- **Employee Compensation.** The City will seek to provide equitable pay among comparable jobs and City agencies and between employees in collective bargaining units and those outside of such units and will seek to contain the growth of compensation costs through organizational efficiencies and productivity within the workforce.
- **Pension Funds.** The City will, through judicious management and diversified investment, assure the security of the assets of the Employees Retirement System toward its solvency and regular benefits for future as well as present retirees and will continue to evaluate the accrued liability and adjust the funding rate when necessary.
- **Surplus Property.** The City will maximize the residual value of land parcels or buildings declared excess to current public needs through efforts at public reuse, lease to appropriate private organizations, or sale toward returning them to the tax base of the City. Deposition of goods that have become obsolete, unusable, or surplus to the needs of the City will be made through bid, auction or other lawful method to the purchaser offering the highest price except under circumstances as specified by law.
- **Resource Management.** The City will seek continued improvement in its Budgetary and financial management capacity to achieve the best possible decisions on resource allocation and the most effective use of Budgeted resources.

Governmental Accounting

Overview

Government accounting has many similarities to commercial accounting. For example, governmental accounting uses the double-entry system, journals, ledgers, trial balances, financial statements, internal control, etc. Differences arise due to the objectives and environment of government. The major differences include:

1. The absence of a profit motive, except for governmental enterprises, such as utilities
2. A legal emphasis which involves restrictions both in raising and spending revenues
3. An emphasis of accountability or stewardship of resources entrusted to public officials
4. The recording of the Budget in some funds
5. The use of modified accrual accounting in some funds. The City does not currently utilize permanent or private purpose Trust Funds.

In the governmental funds, the objective is to provide services to the public. All funds are expendable, i.e., they are not concerned with preserving capital or measuring “net income.” Governmental funds are concerned with the availability of resources to provide services, and the emphasis is on working capital flows. Usually, only current assets and current liabilities are accounted for in the governmental funds. Fixed assets and long-term liabilities of governmental funds are reported only in the government-wide financial statements. The proprietary funds use accounting and reporting techniques like a private enterprise. The fiduciary funds are accounted for like proprietary funds.

Fund Accounting

There are three principles that deal specifically with fund accounting. These principles cover:

1. Definition of a fund
2. Types of funds
3. Number of funds.

A fund is defined by the Governmental Accounting Standards Board (GASB) as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities and balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The City of Memphis report funds that are classified into three general types: Governmental, Proprietary, and Fiduciary.

Budgets and Their Impact Upon the Accounting System

GASB, in one of its basic principles, states that:

1. An annual Budget(s) should be adopted for every government unit
2. The accounting system should provide the basis for appropriate Budgetary control
3. A common terminology and classification should be used consistently throughout the Budget, the accounts, and the financial reports of each fund.

Generally Accepted Accounting Principles (GAAP) requires a budgetary comparison for the General Fund and for each major individual special revenue fund for which an annual (or bi-annual) Budget is legally adopted. The City Council annually approves a Budget Ordinance that includes the City of Memphis General, Special Revenue, Debt Service and Enterprise Funds. Internal Service Funds are also included in the Adopted Budget. These Budgetary accounts are incorporated into the governmental accounting system to provide legislative control over revenues and other resource inflows and expenditures and other resource outflows.

In order to prevent the overspending of an item in the appropriations Budget, an additional Budgetary account is maintained during the year. The account is called "Encumbrances." When goods or services are ordered, appropriations are encumbered. The "Encumbrances" account does not represent expenditures; it is a Budgetary account which represents the estimated cost of goods or services which have yet to be received. In effect, the recording of encumbrances represents the recording of executory contracts, which is essential to prevent overspending of an appropriation. Encumbrances of governmental funds outstanding at year end can be reappropriated as deemed appropriate by the Comptroller during the subsequent fiscal year.

Financial Statements for State and Local Governments

The City of Memphis prepares an Annual Comprehensive Financial Report (ACFR) that includes Basic Financial Statements, Required Supplementary Information, Combining and Individual Fund Statements and Schedules, Supplementary Schedules, Single Audit, Statistical Section and the Management Discussion and Analysis (MD&A) as prescribed by GASB. Accrual basis accounting is recognition of revenues in the accounting period the revenues are earned and expenses in the accounting period the expenses are incurred. In addition, revenues and expenses have to be measurable in order to be reported. All the Funds that use accrual accounting (except the Trust Funds) are non-expendable, i.e., an objective of each of the funds is to maintain capital. The modified accrual basis of accounting on the other hand, recognizes:

- 1) Revenues in the accounting period in which they are both measurable and available to finance expenditures made during the current fiscal period.
- 2) Expenditures in the accounting period in which the liabilities are both measured and incurred.

The modified accrual basis is used in the following funds:

- General Fund
- Special Revenue Fund
- Debt Service Fund
- Capital Projects Fund

All the funds which use the modified accrual basis are expendable and do not, therefore, have a capital maintenance objective.

General Fund is the most significant Governmental Fund. It accounts for all transactions not accounted for in any other fund. Revenues come from many sources and the expenditures cover major functions of government.

Special Revenue Funds account for earmarked revenue. The earmarked revenue is then used to finance various authorized expenditures. Many federal and state grants are reported in Special Revenue Funds.

The Debt Service Fund handles the repayment of general obligation long-term debt and interest. This type of debt is secured by the good faith and taxing power of the governmental unit. Repayment of enterprise and internal service long-term debt is accounted for in these individual funds. Consequently, the type of debt for which the Debt Service Fund is established usually is the result of issuing General Obligation Bonds for capital projects and revenue bonds for Enterprise Funds.

Capital Projects Funds account for acquisition and use of resources for the construction or purchase of major, long-lived fixed assets, except for those which are financed by Enterprise, Internal Service, and Non-Expendable Trust Funds. Resources for construction or purchase normally come from the issuance of general long-term debt and from governmental grants.

Proprietary Funds and Fiduciary Funds

- Enterprise Internal Service
- Pension Trust Funds OPEB

Enterprise Funds account for activities by which the government provides goods and services which are:

1. rendered primarily to the public
2. financed substantially or entirely through user charges, and
3. intended to be self-supporting.

They are usually established for public utilities, and transit systems, etc.

Internal Service Funds are established to account for the provision of goods and services by one department of the government to other departments within the government on generally a cost reimbursement basis. Uses of Internal Service Fund services are budgeted through the budgets of the user departments.

Trust Funds are used to account for monies held for others, generally being used when assets are held for substantial periods of time. Trust Funds do not generally record their budgets formally.

Fund Balance

Fund Balance (the difference between assets and liabilities in the governmental fund financial statements) is among the most widely and frequently used information in state and local government financial reports.

The GFOA recommends an unreserved Fund Balance of 8 to 17% (i.e., one to two months) of regular General Fund operating expenditures. The City of Memphis strives to maintain a General Fund balance of 10% of expenditures as a standing fiscal policy.

The City uses the classifications that have been developed by GASB and described in GASB Statement No. 54. Statement 54 is intended to improve the usefulness of information provided to financial report users about fund balance by providing clearer and more structured fund balance classifications, and by clarifying the definitions of existing governmental fund types. GASB developed Statement 54 to address the diversity of practice and the resulting lack of consistency that had evolved in fund balance reporting across governments. To reduce confusion, Statement 54 establish a hierarchy of fund balance classifications based primarily on the extent to which government is bound to observe spending constraints imposed upon how resources in governmental funds may be used. Statement 54 distinguishes fund balance between amounts that are considered completely "non-spendable" such as fund balance associated with inventories, and other "spendable" amounts that are classified based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts are reported in the following classifications.

- **Non-spendable** - amounts that cannot be spent because they are either (a) not spendable form or (b) legally or contractually required to remain intact.
- **Restricted** - amounts constrained by external parties, constitutional provision, or enabling legislation. Effectively, restrictions may only be changed or lifted with the consent of the resource provider.
- **Committed** - amounts formally constrained by a government using its highest level of decision making authority (i.e., City Council). The commitment of these funds can only be changed by the government taking the same formal action that imposed the constraint originally.
- **Assigned** - amounts a government intends to use for a particular purpose. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority (Chief Finance Officer).
- **Unassigned** - residual amounts that are not otherwise classified; these are available for any purpose. Balances must be in compliance with State Budgeting Laws or Regulations.

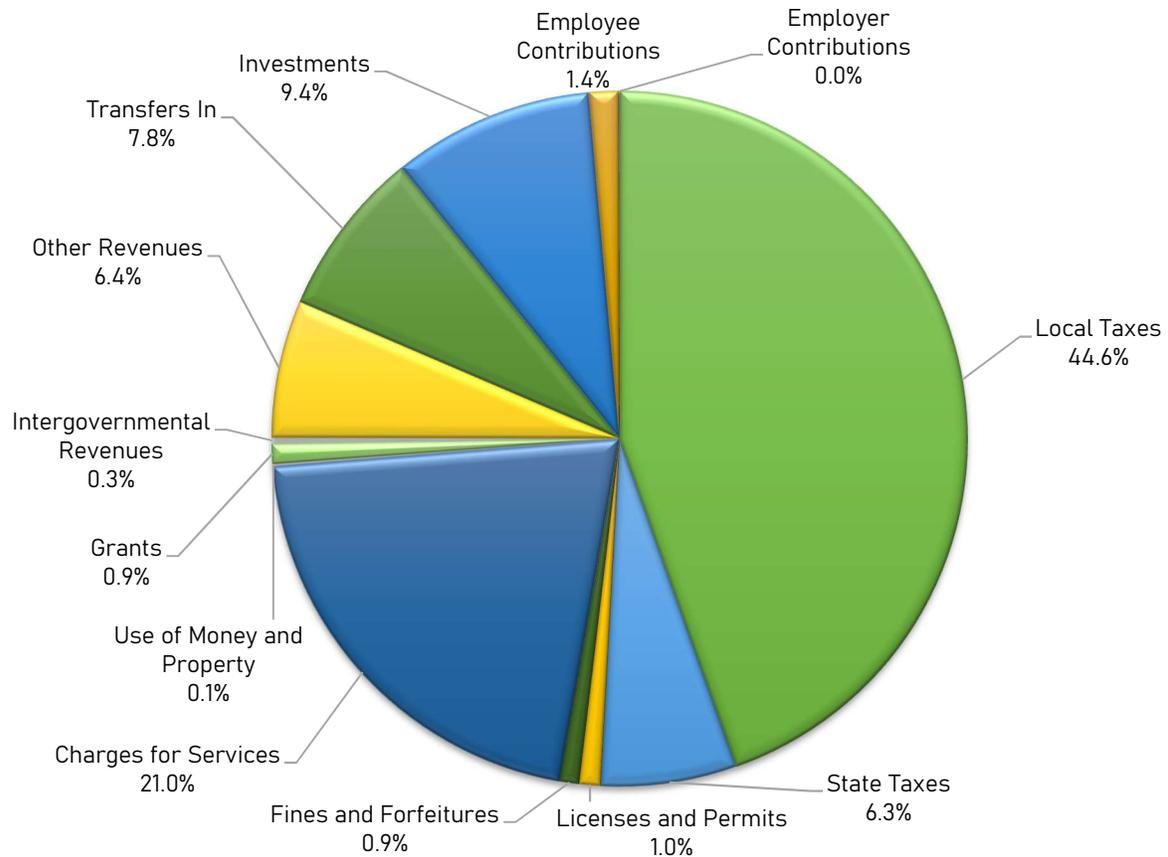
FINANCIAL SUMMARY

The financial data presented in this section presents the revenue and expenditure summaries of all City of Memphis funds. These funds represent all appropriated funds, major and non-major, in addition to the General Fund. The forecasted and budget fund balances for each fund and for the collective funds are also shown in this section.

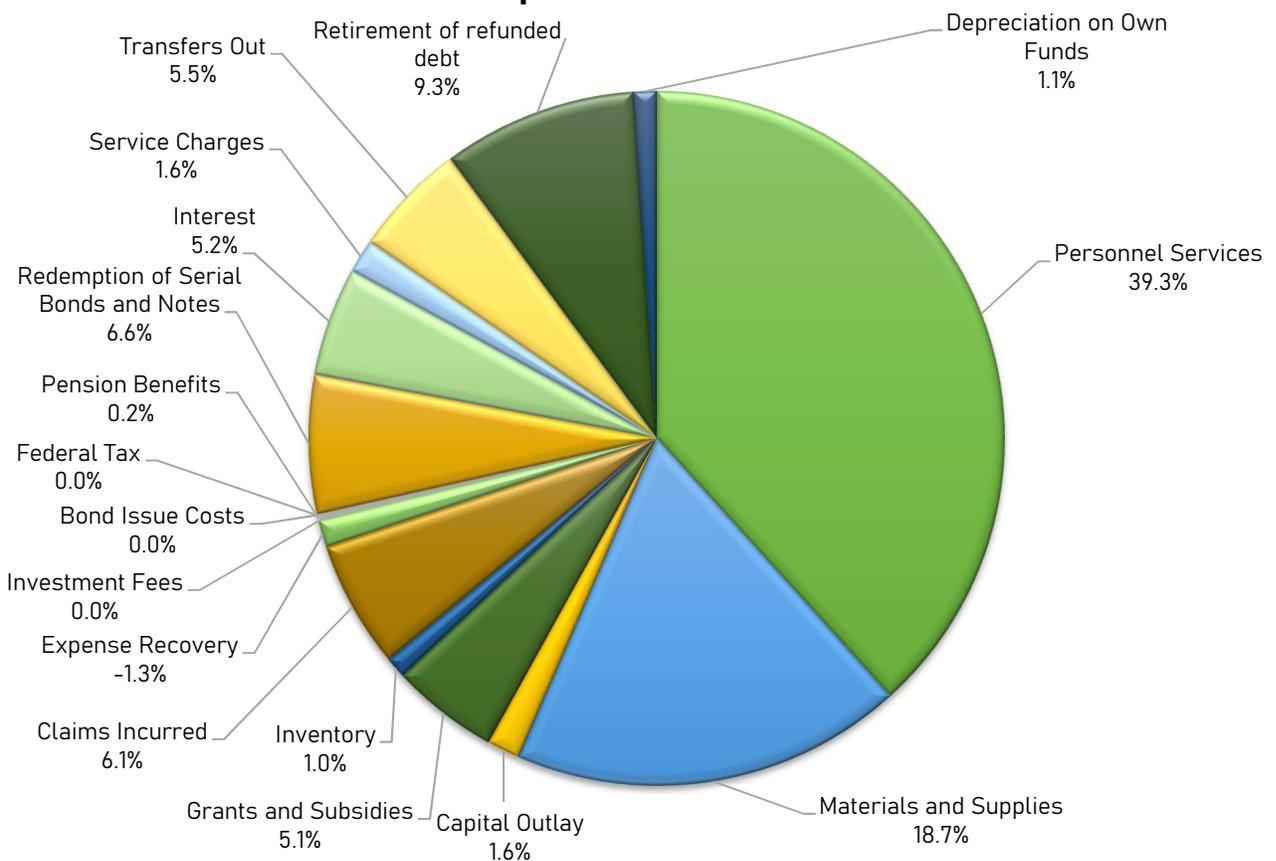
Budget Summary All Funds

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUE				
Local taxes	\$ 700,538,646	\$ 677,954,839	\$ 731,942,687	\$ 718,216,839
State taxes	112,179,466	99,245,000	101,007,925	101,795,000
Licenses and permits	17,079,928	14,802,750	15,218,845	15,900,999
Fines and forfeitures	12,546,634	13,252,189	14,170,974	14,710,300
Charges for services	320,891,716	325,203,560	334,960,120	337,932,133
Use of money and property	636,644	3,648,265	(1,465,033)	1,592,600
Federal grants	91,184,698	22,142,220	11,561,269	14,988,196
State grants	10,000,000	5,000,000	5,000,000	-
Intergovernmental revenues	10,610,475	4,119,982	4,000,000	4,296,980
Other revenues	107,071,870	92,419,505	99,273,759	103,161,615
Transfers in	112,243,276	109,228,279	106,059,034	125,319,937
Other revenues-stadium baseball	6	-	-	-
Proceeds from refunded debt	-	-	208,403,594	-
Proceeds from bond issue	-	-	9,279,085	-
Employee contributions	19,355,258	21,679,000	21,234,028	22,509,000
Employer contributions	653,114	596,161	618,228	513,040
Dividend and interest on investment	2,311,642	-	1,100,055	-
Gain (loss) on investments	11,693,469	-	(8,314,443)	150,780,000
Gain (loss) on sale of assets	1,390,973	-	287,666	-
Capital contributions	788,960	-	463,215	-
Total revenues	1,531,176,775	1,389,291,750	1,654,801,008	1,611,716,639
EXPENDITURES				
Personnel services	610,799,126	613,872,332	607,587,596	635,405,405
Materials and supplies	256,538,125	288,449,439	307,940,024	302,220,957
Pension Expense	-	-	2,016,000	-
Capital outlay	5,307,372	27,180,085	9,076,890	25,317,555
Grants and subsidies	103,651,921	69,201,830	80,414,606	82,953,520
Inventory	12,565,780	14,855,803	13,411,193	15,855,803
Claims incurred	83,766,773	93,530,000	87,869,547	98,646,000
Expense recovery	(21,821,155)	(16,035,300)	(21,000,000)	(21,035,300)
Investment fees	42,493	153,652	174,323	153,652
Pension benefits	4,247,082	4,000,000	3,085,729	4,000,000
Federal tax	-	42,000	107,500	44,000
Bond issue costs	1,130,770	38,000	816,375	780,000
Redemption of serial bonds and notes	102,678,524	106,201,062	98,036,000	106,868,775
Interest	74,407,406	76,529,075	76,626,712	83,951,142
Service charges	26,828,656	23,320,959	23,336,172	26,065,872
Transfers out	56,265,429	88,251,930	91,928,638	88,341,158
Retirement of refunded debt	97,605,375	-	207,083,587	150,000,000
Depreciation on own funds	17,796,094	17,763,240	18,339,610	17,763,240
Misc expense	8,671,489	-	278,231	-
Total expenditures	1,440,481,260	1,407,354,107	1,607,128,733	1,617,331,779
Surplus (deficit)	\$ 90,695,515	\$ (18,062,357)	\$ 47,672,275	\$ (5,615,140)

FY23 Revenue - All Funds



FY23 Expenditures - All Funds



General Fund Summary

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUE				
Local taxes	\$ 483,870,418	\$ 464,995,000	\$ 498,538,938	\$ 489,645,000
State taxes	74,322,423	67,135,000	73,542,000	71,685,000
Licenses and permits	14,806,522	12,952,750	13,028,750	14,006,000
Fines and forfeitures	10,338,432	11,547,200	11,425,232	11,588,900
Charges for services	35,593,623	31,451,901	38,351,249	39,145,000
Use of money and property	302,443	510,000	60,000	325,000
Federal grants	82,538,396	5,073,006	8,063,976	9,500,000
State grants	10,000,000	5,000,000	5,000,000	-
Intergovernmental revenues	10,610,475	4,119,982	4,000,000	4,296,980
Other revenues	14,058,190	7,127,875	11,417,183	9,398,700
Transfers in	85,531,507	82,904,000	82,144,018	100,593,000
Total revenues*	821,972,429	692,816,714	745,571,346	750,183,580
EXPENDITURES				
Personnel services	539,430,376	530,216,087	532,389,930	551,289,803
Materials and supplies	143,634,374	145,537,565	167,887,742	152,849,112
Capital outlay	918,789	1,050,414	496,557	1,050,414
Grants and subsidies	84,537,503	52,472,555	61,793,398	63,797,555
Inventory	266,012	313,868	257,950	313,867
Expense recovery	(21,821,155)	(16,035,300)	(21,000,000)	(21,035,300)
Investment fees	-	149,652	127,200	149,652
Service charges	166,304	200,600	222,313	200,600
Transfers out	4,949,848	2,086,484	2,086,484	1,489,017
Misc expense	2,347,573	-	126,961	-
Total expenditures**	754,429,624	715,991,925	744,388,535	750,104,720
Surplus (deficit)	\$ 67,542,805	\$ (23,175,211)	\$ 1,182,811	\$ 78,860

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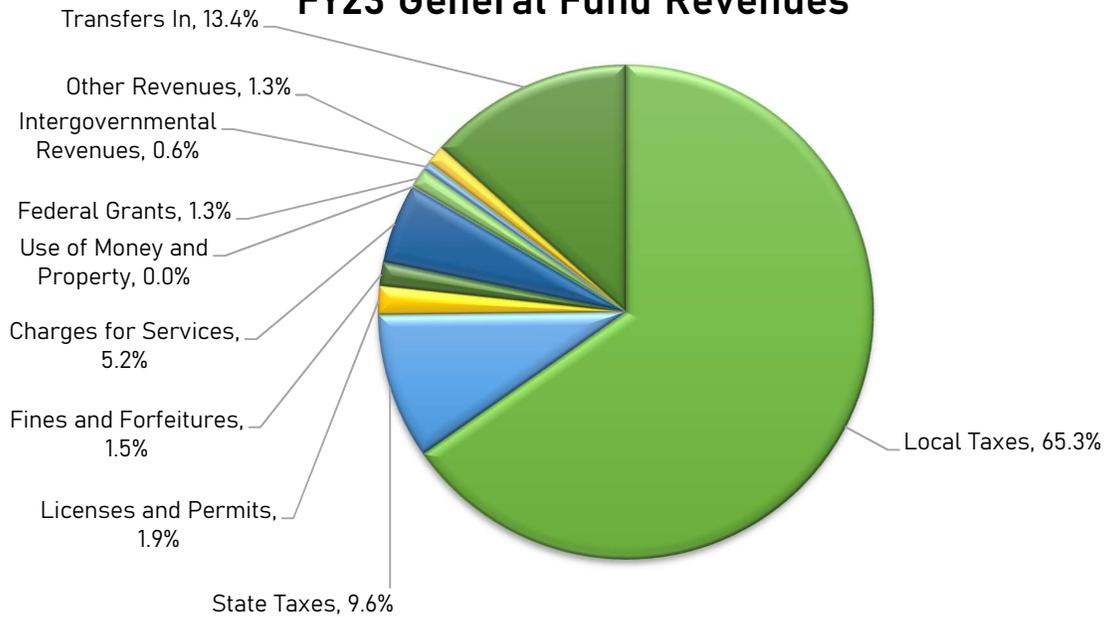
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Fund balance beginning of year	\$ 103,399,058	\$ 170,941,863	\$ 170,941,863	\$ 172,124,674
Fund balance end of year	\$ 170,941,863	\$ 147,766,652	\$ 172,124,674	\$ 172,203,534

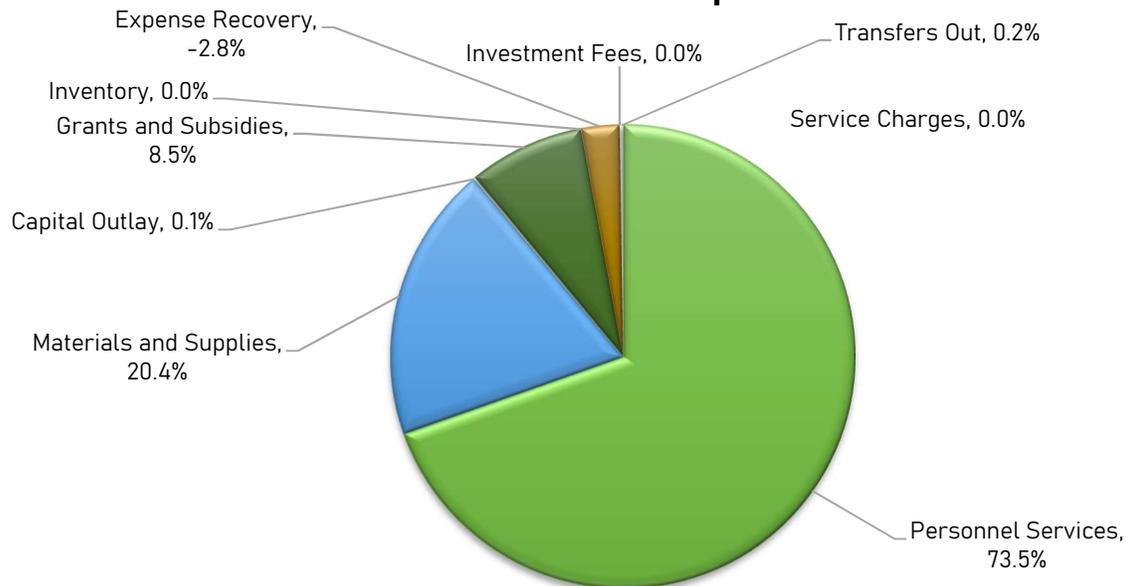
* Total revenues do not include contribution from fund balance

** Total expenditures do not include contribution to fund balance

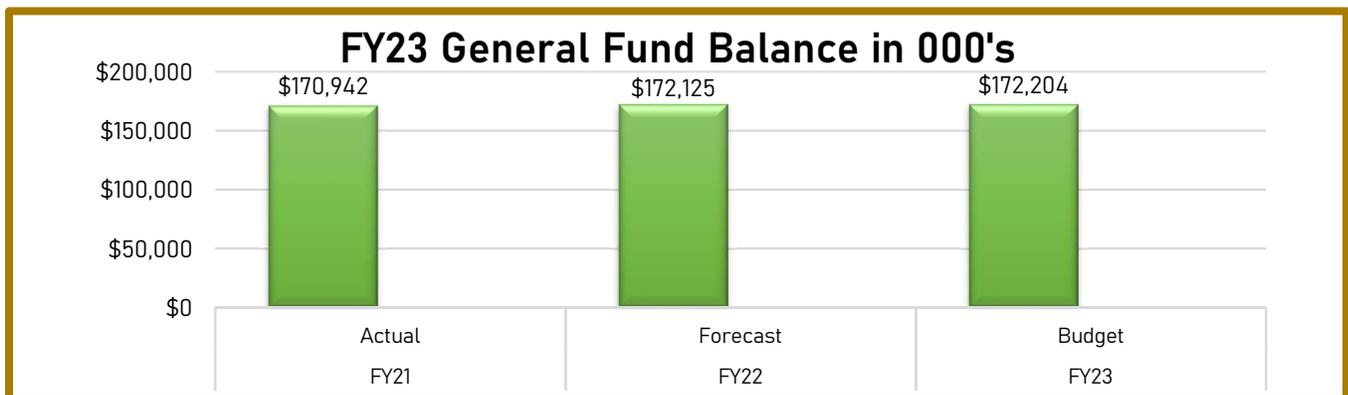
FY23 General Fund Revenues



FY23 General Fund Expenditures



FY23 General Fund Balance in 000's



Debt Fund Summary

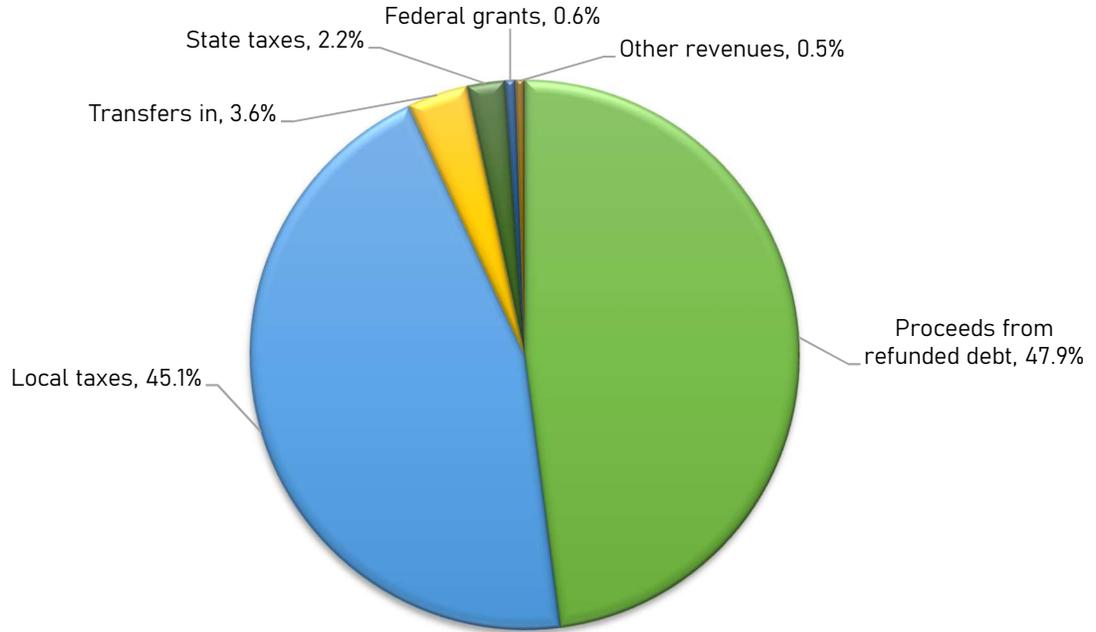
	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUE				
Local taxes	\$ 136,789,380	\$ 136,201,839	\$ 142,036,938	\$ 142,001,839
State taxes	14,267,588	9,000,000	4,355,925	7,000,000
Use of money and property	208,714	1,535,300	(600,784)	201,600
Federal grants	1,556,999	13,561,864	1,742,181	1,968,346
Other revenues	700,810	1,316,546	1,503,953	1,632,831
Transfers in	11,652,365	11,237,795	11,414,368	11,237,920
Other revenues-stadium baseball	6	-	-	-
Proceeds from refunded debt	-	-	208,403,594	150,780,000
Proceeds from bond issue	-	-	9,279,085	-
Total revenues*	165,175,862	172,853,344	378,135,260	314,822,536
EXPENDITURES				
Materials and supplies	947,792	1,120,000	1,153,860	1,120,000
Investment fees	3,100	4,000	2,325	4,000
Bond issue costs	500	38,000	816,375	780,000
Redemption of serial bonds and notes	102,678,524	106,201,062	98,036,000	106,868,775
Interest	66,251,954	71,395,075	67,578,238	70,074,711
Service charges	25,191	57,000	42,500	42,500
Transfers out	5,984,781	-	1,880,718	-
Retirement of refunded debt	97,605,375	-	207,083,587	150,000,000
Misc expense	234,503	-	-	-
Total expenditures**	273,731,720	178,815,137	376,593,603	328,889,986
Surplus (deficit)	\$ (108,555,858)	\$ (5,961,793)	\$ 1,541,657	\$ (14,067,450)

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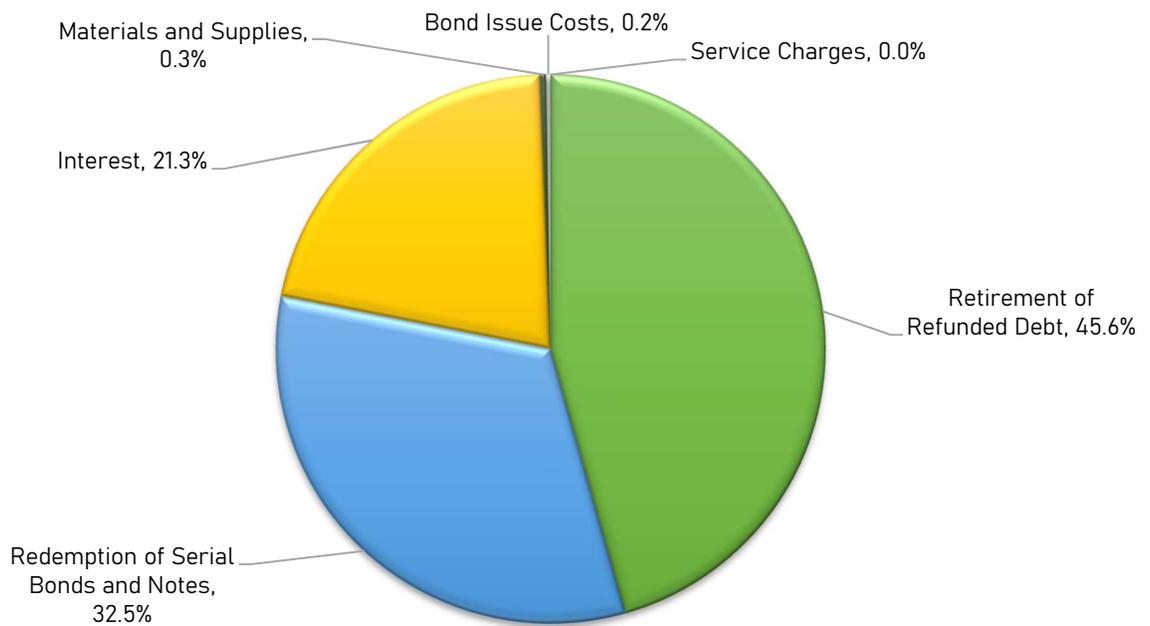
Fund balance beginning of year	\$ 173,941,840	\$ 65,385,982	\$ 65,385,982	\$ 66,927,639
Fund balance end of year	\$ 65,385,982	\$ 59,424,189	\$ 66,927,639	\$ 52,860,189

* Total revenues do not include contribution from fund balance
 ** Total expenditures do not include contribution to fund balance

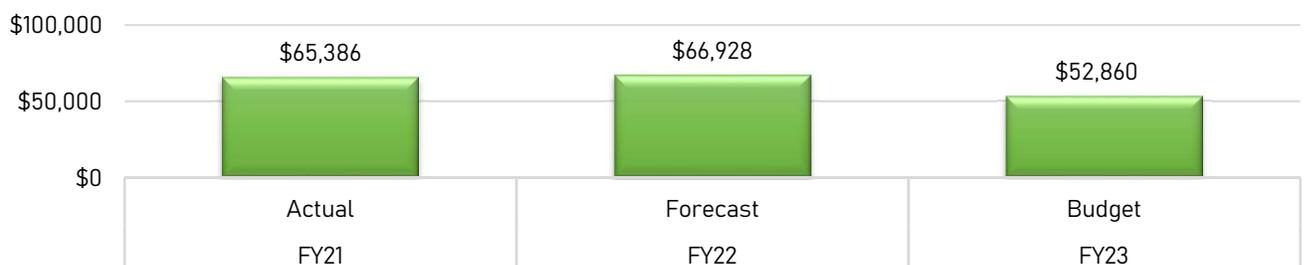
FY23 Revenues - Debt Fund



FY23 Expenditures - Debt Fund



FY23 Debt Fund Balance in 000's



Enterprise Funds Summary

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUE				
Fines and forfeitures	\$ 360,300	\$ 211,000	\$ 293,850	\$ 751,400
Charges for services	180,814,083	189,328,307	192,911,668	194,628,307
Use of money and property	59,580	744,000	(707,853)	600,000
Federal grants	127,008	-	-	-
Other revenues	10,996,507	83,000	725,743	83,000
Transfers in	2,793,560	-	864,164	-
Dividend and interest on investment	1,037,844	-	65,189	-
Gain (loss) on investments	(68,581)	-	(387,925)	-
Gain (loss) on sale of assets	34,037	-	13,463	-
Capital contributions	788,960	-	463,215	-
Total revenues*	196,943,298	190,366,307	194,241,514	196,062,707
EXPENDITURES				
Personnel services	31,414,064	37,475,756	35,215,319	38,455,119
Materials and supplies	57,654,143	83,859,405	79,320,025	91,018,279
Pension expense	-	-	2,016,000	-
Capital outlay	897,049	21,599,040	5,624,852	19,247,838
Grants and subsidies	181,575	252,500	326,208	305,000
Investment fees	9,910	-	9,560	-
Bond issue costs	1,130,270	-	-	-
Interest	8,155,451	5,134,000	9,048,474	13,876,431
Service charges	11,500	-	8,000	-
Transfers out	12,160,677	13,769,797	11,360,055	12,331,492
Depreciation on own funds	17,784,688	17,667,140	18,339,610	17,667,140
Misc expense	5,500,324	-	151,270	-
Total expenditures**	134,899,651	179,757,638	161,419,373	192,901,299
Surplus (deficit)	\$ 62,043,647	\$ 10,608,669	\$ 32,822,141	\$ 3,161,408

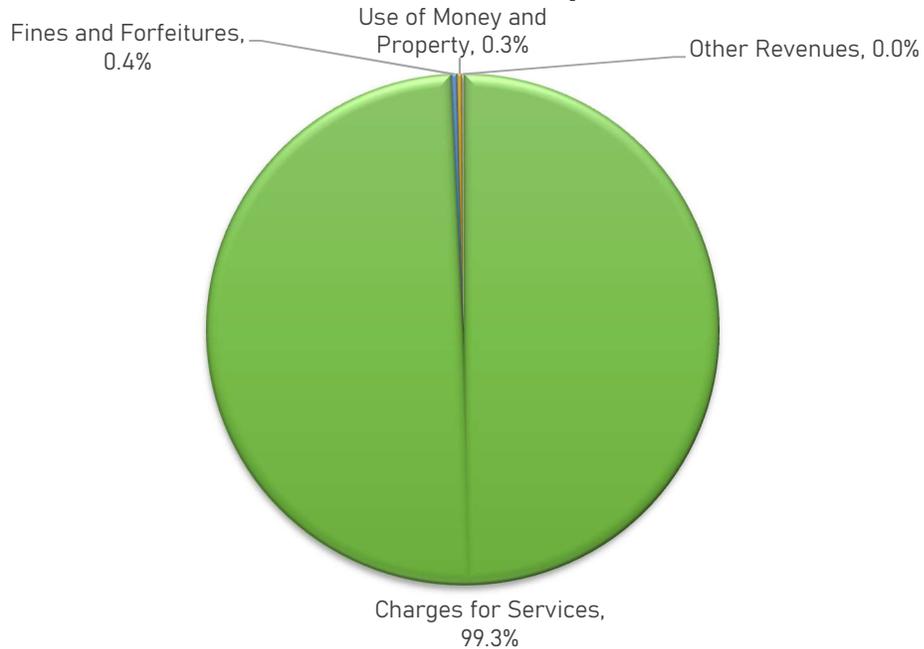
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Fund balance beginning of year	\$570,579,506	\$ 632,623,154	\$ 632,623,154	\$ 665,445,296
Fund balance end of year	\$ 632,623,154	\$ 643,231,824	\$665,445,296	\$ 668,606,704

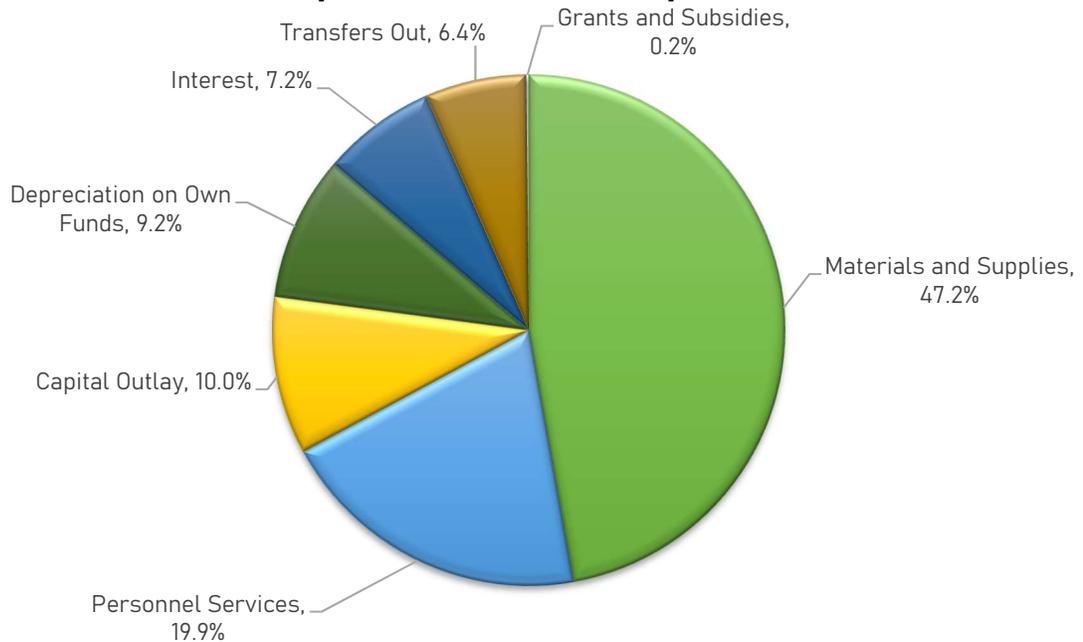
* Total revenues do not include contribution from fund balance

** Total expenditures do not include contribution to fund balance

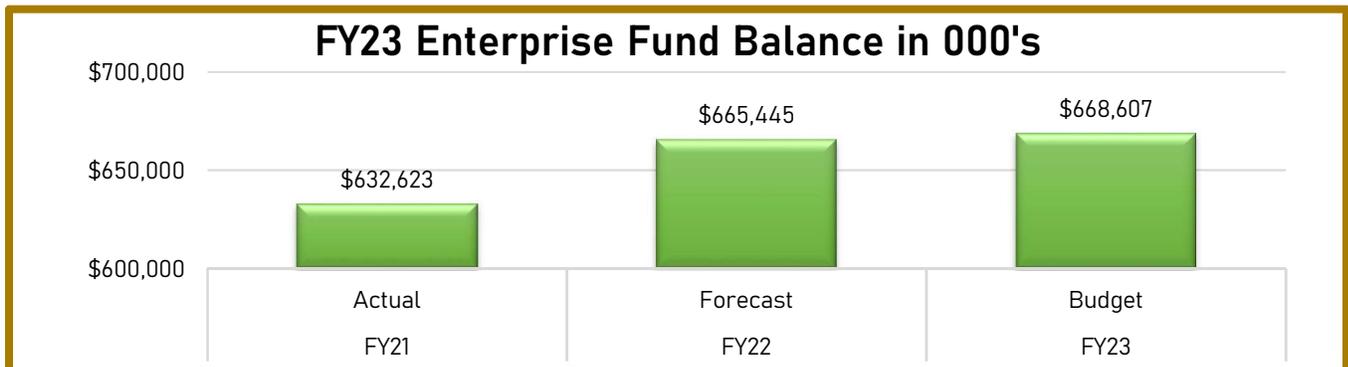
FY23 Revenues - Enterprise Funds



FY23 Expenditures - Enterprise Funds



FY23 Enterprise Fund Balance in 000's



Fiduciary Fund Summary

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
ADDITIONS				
Other revenues	\$ 11,672,419	\$ 12,087,000	\$ 14,784,000	\$ 14,414,000
Transfers in	3,542,333	8,536,485	5,576,483	5,939,017
Employee contributions	2,682,549	2,892,000	3,450,508	3,360,000
Employer contributions	109,754	-	89,508	-
Dividend and interest on investment	1,273,798	-	1,034,866	-
Gain (loss) on investments	11,762,050	-	(7,926,518)	-
Gain (loss) on sale of assets	1,356,936	-	274,204	-
Total additions*	32,399,839	23,515,485	17,283,051	23,713,017
DEDUCTIONS				
Personnel services	6,496,241	8,205,790	5,466,100	6,606,804
Materials and supplies	604,237	769,039	791,460	866,500
Grants and subsidies	557,934	360,000	750,000	750,000
Claims incurred	9,482,054	13,944,000	14,900,000	15,765,000
Investment fees	29,483	-	35,238	-
Pension benefits	4,247,082	4,000,000	3,085,729	4,000,000
Federal tax	-	2,000	7,500	4,000
Misc expense	291	-	-	-
Total deductions**	21,417,322	27,280,829	25,036,027	27,992,304
Net increase (decrease) in net positions	\$ 10,982,517	\$ (3,765,344)	\$ (7,752,976)	\$ (4,279,287)

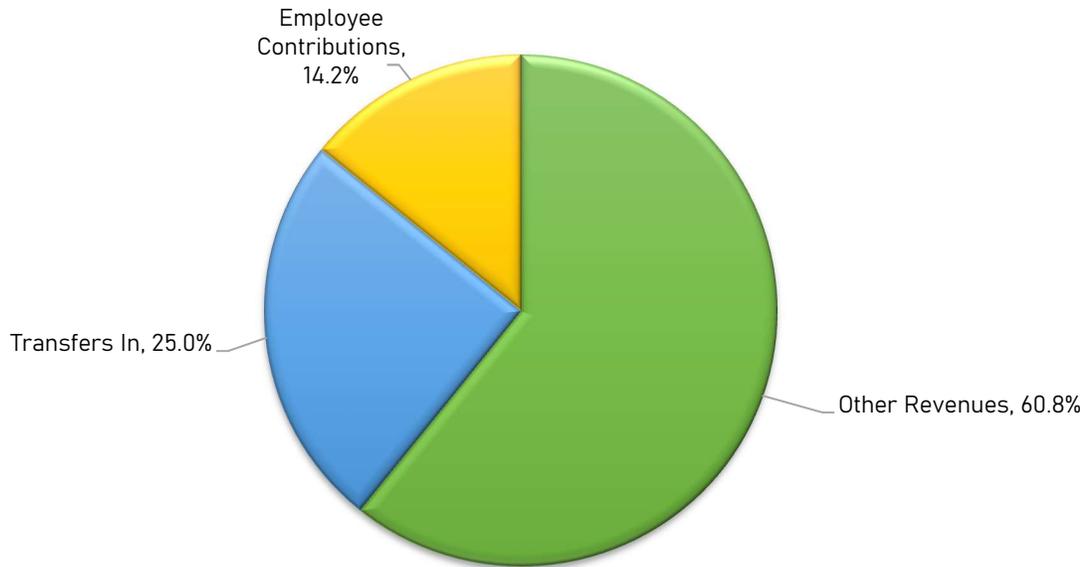
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Fund balance beginning of year	\$ 56,001,464	\$ 66,983,982	\$ 66,983,982	\$ 59,231,007
Fund balance end of year	\$ 66,983,982	\$ 63,218,638	\$ 59,231,007	\$ 54,951,720

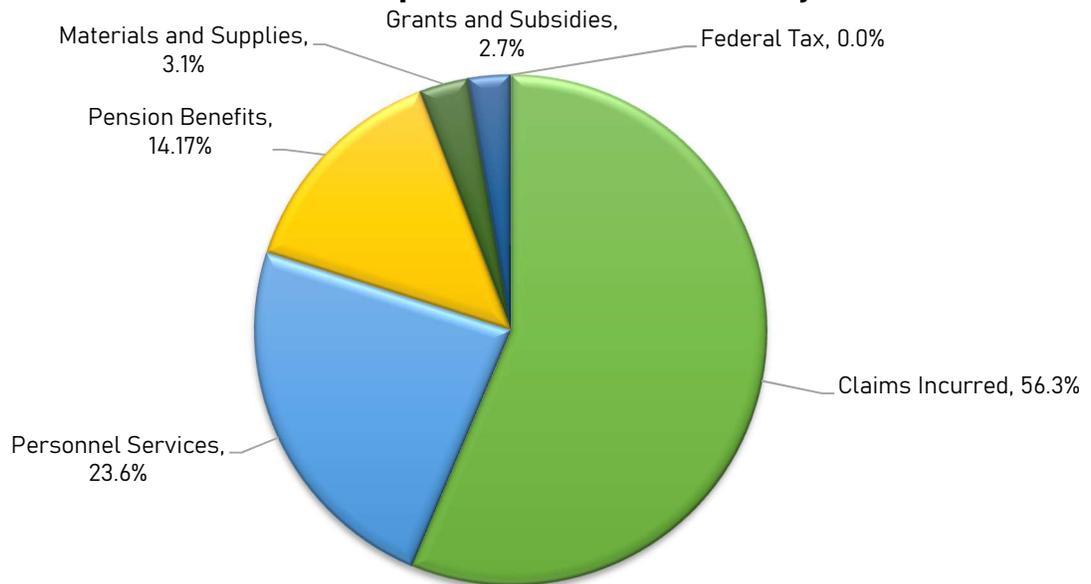
* Total additions do not include contribution from fund balance

** Total deductions do not include contribution to fund balance

FY23 Revenues - Fiduciary Fund



FY23 Expenditures - Fiduciary Fund



FY23 Fiduciary Fund Balance in 000's



Internal Service Funds Summary

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUE				
Charges for services	\$ 27,590,905	\$ 29,322,771	\$ 28,596,623	\$ 29,058,245
Use of money and property	20,742	390,000	(11,820)	3,000
Other revenues	69,499,998	71,630,000	70,751,000	77,458,000
Transfers in	1,310,147	1,000,000	510,000	1,000,000
Employee contributions	16,672,709	18,787,000	17,783,520	19,149,000
Employer contributions	543,360	596,160	528,720	513,040
Total revenues*	115,637,861	121,725,931	118,158,043	127,181,285
EXPENDITURES				
Personnel services	4,923,161	4,580,974	4,265,734	4,328,777
Materials and supplies	19,509,397	20,272,357	20,994,454	20,479,741
Capital outlay	365,042	403,453	362,853	394,453
Grants and subsidies	126,548	105,810	140,000	150,000
Inventory	12,299,768	14,541,936	13,153,244	15,541,936
Claims incurred	74,284,719	79,586,000	72,969,547	82,881,000
Federal tax	-	40,000	100,000	40,000
Depreciation on own funds	11,405	96,100	-	96,100
Misc expense	114,744	-	-	-
Total expenditures**	111,634,784	119,626,630	111,985,832	123,912,007
Surplus (deficit)	\$ 4,003,077	\$ 2,099,301	\$ 6,172,211	\$ 3,269,278

Authorized Complement

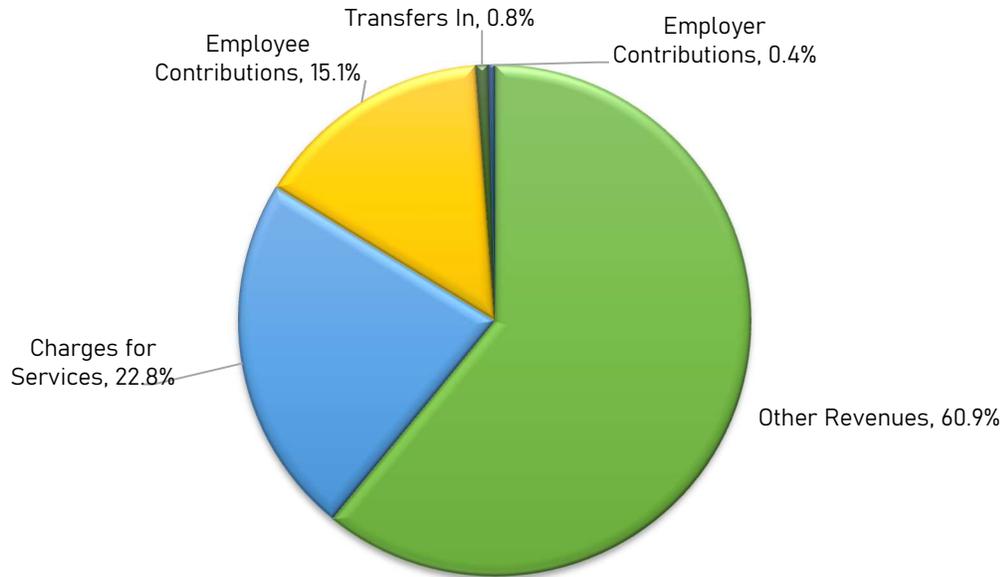
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Fund balance beginning of year	\$ 15,164,233	\$ 19,167,311	\$ 19,167,311	\$ 25,339,523
Fund balance end of year	\$ 19,167,311	\$ 21,266,612	\$ 25,339,523	\$ 28,608,801

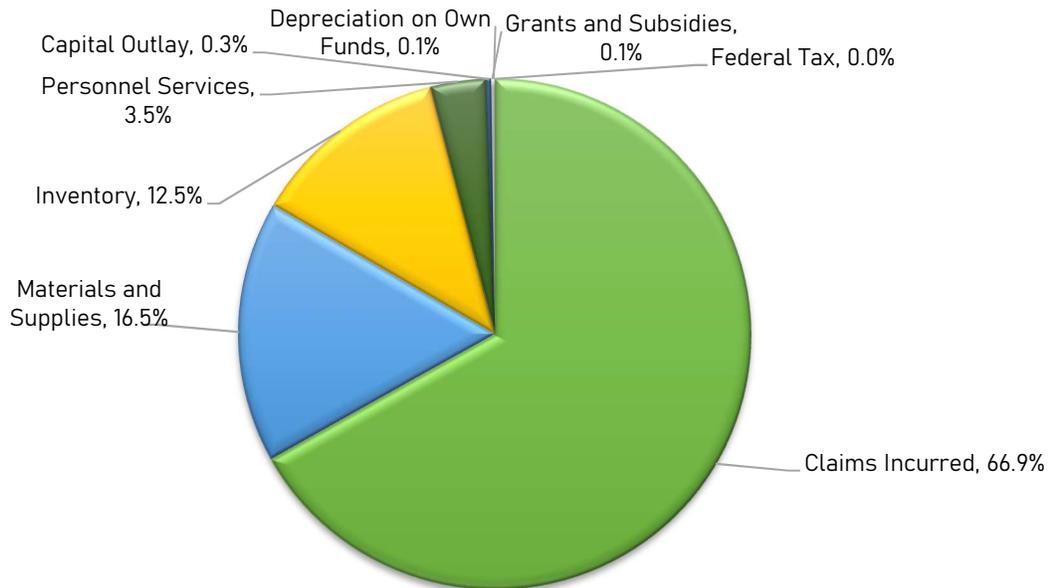
* Total revenues do not include contribution from fund balance

** Total expenditures do not include contribution to fund balance

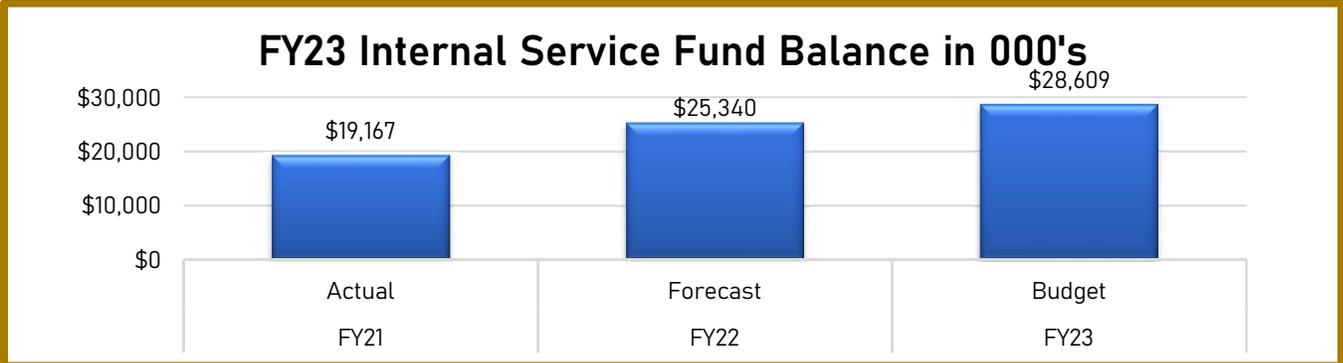
FY23 Revenues - Internal Service Funds



FY23 Expenditures - Internal Service Funds



FY23 Internal Service Fund Balance in 000's



Special Revenue Funds Summary

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUE				
Local taxes	\$ 79,878,848	\$ 76,758,000	\$ 91,366,811	\$ 86,570,000
State taxes	23,589,455	23,110,000	23,110,000	23,110,000
Licenses and permits	2,273,406	1,850,000	2,190,095	1,894,999
Fines and forfeitures	1,847,901	1,493,989	2,451,892	2,370,000
Charges for services	76,893,106	75,100,581	75,100,581	75,100,581
Use of money and property	45,166	468,965	(204,576)	463,000
Federal grants	6,962,295	3,507,350	1,755,112	3,519,850
Other revenues	143,945	175,084	91,879	175,084
Transfers in	7,413,364	5,550,000	5,550,000	6,550,000
Total revenues*	199,047,486	188,013,969	201,411,794	199,753,514
Expenditures				
Personnel services	28,535,286	33,393,724	30,250,513	34,724,902
Materials and supplies	34,188,182	36,891,073	37,812,595	35,887,325
Capital outlay	3,126,492	4,127,178	2,592,629	4,624,850
Grants and subsidies	18,248,361	16,010,965	17,405,000	17,950,965
Service charges	26,625,661	23,063,359	23,063,359	25,822,772
Transfers out	33,170,123	72,395,649	76,601,381	74,520,649
Misc expense	474,054	-	-	-
Total expenditures**	144,368,159	185,881,948	187,725,477	193,531,463
Surplus (deficit)	\$ 54,679,327	\$ 2,132,021	\$ 13,686,317	\$ 6,222,051

Authorized Complement

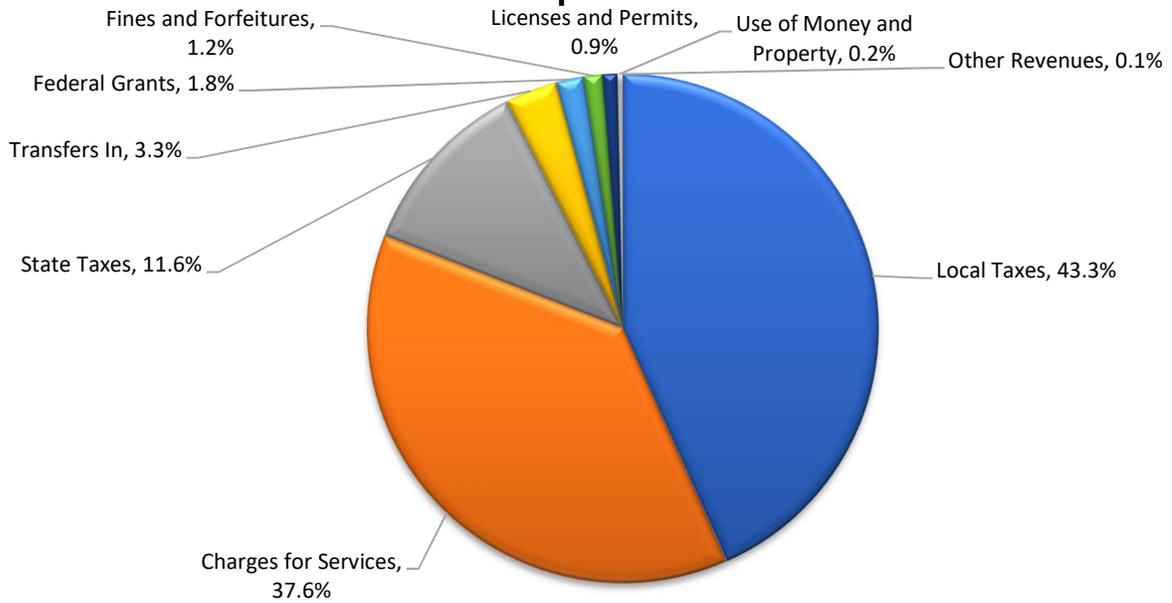
521

Fund balance beginning of year	\$ 68,700,447	\$ 123,379,774	\$ 123,379,774	\$ 137,066,090
Fund balance end of year	\$ 123,379,774	\$ 125,511,795	\$ 137,066,090	\$ 143,288,140

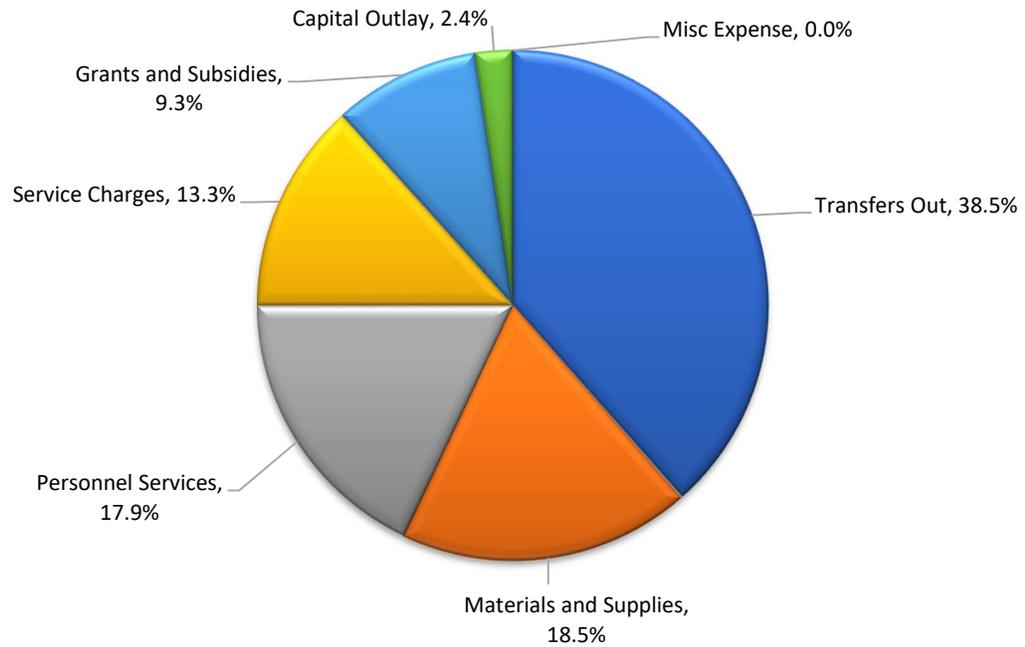
* Total revenues do not include contribution from fund balance

** Total expenditures do not include contribution to fund balance

FY23 Revenue - Special Revenue Funds



FY23 Expenditures - Special Revenue Funds



FY23 Special Revenue Funds Balance in 000's





Property Tax Revenues

Property Tax revenues are the largest single source of operating revenues. This tax is levied based on the assessed value of various types of property including real property (land, structures, and lease-hold improvements), personal property (business equipment, excluding inventories for resale), and state assessed property (public utility and transportation companies regulated by the State).

In 2022 Memphis' assessed value of real property:

- 84.738% Residential
- 7.448% Commercial
- 1.635% Industrial
- 0.059% Farm
- 0.074% Multiple
- 0.072% Greenbelt real estate
- 5.974% Exempt

Assessment percentage of appraisal:

- 25% of Residential
- 40% of Commercial
- 40% of Industrial
- 55% of Public utility
- 25% of Farm
- 30% of Personal property

The assessed value of a residential property with an appraised value of \$100,000 would be \$25,000 (.25 x100,000), while a commercial property of the same appraised value would have an assessed value of \$40,000 (.40 x100,000).

Tax rates are set by the Council through the annual Budget process. These rates are set as necessary to fund a balanced Budget that provides services believed to be necessary and affordable. The City Treasurer generates tax bills based on the assessed value of the property and the tax rate to figure each property tax bill. That office also collects the taxes.

To calculate the property tax bill, the assessed value is divided by \$100, and the result is multiplied by the tax rate. For example, a residential property appraised at \$100,000 would be assessed at \$25,000 (the \$100,000 appraised value times the 25% residential assessment ratio). With a tax rate set at \$2.70, the calculation is:

$$\text{Tax} = (\$25,000/\$100) \times \$2.70 \text{ per } \$100 = \$250 \times \$2.70 = \$675.00$$

Property tax bills are mailed to property owners and, if taxes are paid through an escrow account, to the mortgage holder. This normally occurs by July 1. Tax payments are due by the end of August. Property Tax revenues along with other local tax sources provide the City with the largest source of revenue to the operating Budget. Property appraisals are performed by the Shelby County Assessor of Property, except for public utilities which are assessed by the Tennessee Regulatory Authority. Appraised value is the estimated market value based on a point in time. Certain properties such as those held by government, religious, and charitable organizations are exempt from taxes. The properties were re-assessed during FY21. The recaptured tax rate for FY23 is 0.011409 less than the certified tax rate for FY22.

Property Tax History

Tax Year	Fiscal Year	General Fund	Schools	Pre-K	Community Catalyst	Affordable Housing	Debt Service	Capital Pay Go	Total Rate
1983	1984	1.680000	1.000000	0.000000	0.000000	0.000000	0.450000	0.000000	3.130000
1984	1985	1.680000	1.000000	0.000000	0.000000	0.000000	0.450000	0.000000	3.130000
1985	1986	1.830000	1.030000	0.000000	0.000000	0.000000	0.450000	0.000000	3.310000
1986	1987	1.909800	1.030000	0.000000	0.000000	0.000000	0.370200	0.000000	3.310000
1987	1988	1.896660	1.030000	0.000000	0.000000	0.000000	0.383340	0.000000	3.310000
1988	1989	1.588270	1.090000	0.000000	0.000000	0.000000	0.631730	0.000000	3.310000
1989	1990	1.662870	1.030000	0.000000	0.000000	0.000000	0.617130	0.000000	3.310000
1990	1991	1.620490	1.030000	0.000000	0.000000	0.000000	0.659510	0.000000	3.310000
1991	1992	1.094100	0.665655	0.000000	0.000000	0.000000	0.386900	0.000000	2.146655
1992	1993	1.304296	0.804955	0.000000	0.000000	0.000000	0.566704	0.000000	2.675955
1993	1994	1.610611	0.967537	0.000000	0.000000	0.000000	0.596990	0.000000	3.175138
1994	1995	1.672400	0.967538	0.000000	0.000000	0.000000	0.535200	0.000000	3.175138
1995	1996	1.672400	0.967538	0.000000	0.000000	0.000000	0.535200	0.000000	3.175138
1996	1997	1.672400	0.967538	0.000000	0.000000	0.000000	0.535200	0.000000	3.175138
1997	1998	1.672400	0.967538	0.000000	0.000000	0.000000	0.535200	0.000000	3.175138
1998	1999	1.376300	0.840675	0.000000	0.000000	0.000000	0.548800	0.000000	2.765775
1999	2000	1.376300	0.840675	0.000000	0.000000	0.000000	0.548800	0.000000	2.765775
2000	2001	1.751000	0.894900	0.000000	0.000000	0.000000	0.724100	0.000000	3.370000
2001	2002	1.678500	0.857800	0.000000	0.000000	0.000000	0.694100	0.000000	3.230400
2002	2003	1.675300	0.857800	0.000000	0.000000	0.000000	0.694100	0.003200	3.230400
2003	2004	1.675300	0.857800	0.000000	0.000000	0.000000	0.694100	0.003200	3.230400
2004	2005	1.675300	0.857800	0.000000	0.000000	0.000000	0.694100	0.003200	3.230400
2005	2006	1.908800	0.827100	0.000000	0.000000	0.000000	0.694100	0.003200	3.433200
2006	2007	1.908800	0.827100	0.000000	0.000000	0.000000	0.694100	0.003200	3.433200
2007	2008	1.908800	0.827100	0.000000	0.000000	0.000000	0.694100	0.003200	3.433200
2008	2009	2.342700	0.190000	0.000000	0.000000	0.000000	0.714100	0.003200	3.250000
2009	2010	2.291700	0.186800	0.000000	0.000000	0.000000	0.714100	0.003100	3.195700
2010	2011	2.291700	0.186800	0.000000	0.000000	0.000000	0.714100	0.003100	3.195700
2011	2012	2.471700	0.000000	0.000000	0.000000	0.000000	0.714100	0.003100	3.188900
2012	2013	2.291700	0.100000	0.000000	0.000000	0.000000	0.715200	0.003100	3.110000
2013	2014	2.487400	0.000000	0.000000	0.000000	0.000000	0.909300	0.003300	3.400000
2014	2015	2.312500	0.000000	0.000000	0.000000	0.000000	1.084200	0.003300	3.400000
2015	2016	2.312500	0.000000	0.000000	0.000000	0.000000	1.084200	0.003300	3.400000
2016	2017	2.312500	0.000000	0.000000	0.000000	0.000000	1.084200	0.003300	3.400000
2017	2018	2.225088	0.000000	0.000000	0.000000	0.000000	1.043218	0.003175	3.271481
2018	2019	2.163984	0.000000	0.010000	0.000000	0.000000	1.018900	0.003102	3.195986
2019	2020	2.163984	0.000000	0.010000	0.006667	0.006667	0.998900	0.009768	3.195986
2020	2021	2.177318	0.000000	0.010000	0.000000	0.000000	0.998900	0.009768	3.195986
2021	2022	1.847277	0.000000	0.010000	0.000000	0.000000	0.847485	0.008287	2.713049
2022	2023	1.845868	0.000000	0.000000	0.000000	0.000000	0.847485	0.008287	2.701640



**ORDINANCE 5827
APPROPRIATION ORDINANCE**

AN ORDINANCE TO APPROPRIATE THE PROCEEDS OF THE TAX LEVY ON THE ASSESSED VALUES ON ALL PROPERTIES OF EVERY SPECIES WITHIN THE CITY LIMITS FOR GENERAL PURPOSES FOR THE FISCAL YEAR JULY 1, 2022 THROUGH JUNE 30, 2023, INCLUSIVE, TOGETHER WITH ALL COLLECTIONS FROM PRIVILEGES, LICENSES, FEES, FINES, PERMITS, CHARGES, REQUESTS, TRANSFERS FROM NON-BUDGET ACCOUNTS, EARNINGS, REFUNDS, AND ALL OTHER ITEMS CONSTITUTING THE REVENUE RECEIPTS OF THE CITY OF MEMPHIS FOR THE FISCAL YEAR JULY 1, 2022 THROUGH JUNE 30, 2023, INCLUSIVE, TO PROVIDE THE MANNER IN WHICH MONIES MAY BE TRANSFERRED FROM ONE FUND TO ANOTHER AND TO PROVIDE THE STANDARD CODE OR DESIGNATIONS UNDER WHICH THE APPROPRIATIONS ARE TO BE ADMINISTERED AND ACCOUNTING CONTROL MAINTAINED.

SECTION 1. BE IT ORDAINED that the anticipated receipts herein appropriated shall be designated as follows:

1. GENERAL FUND, which shall embrace all expenditures for the accounts of the City corporation, except for the expenditures hereinafter appropriated to the Special Revenue Funds, Debt Service Fund, Enterprise Funds, Internal Service Fund and Fiduciary Funds, including current operations and outlays for construction and equipment to be made from receipts herein appropriated.

**GENERAL FUND
GENERAL REVENUES**

LOCAL TAXES	
Ad Valorem Tax- Current	258,400,000
Ad Valorem Tax - Current Sale of Receivables	4,000,000
Ad Valorem Tax Prior	3,500,000
Special Assessment Tax	800,000
Prop Taxes Interest & Penalty	6,500,000
Bankruptcy Interest & Penalty	100,000
Interest, Penalty - Sale of Tax Rec	1,000,000
PILOT's	5,000,000
State Apportionment TVA	7,800,000
Local Sales Tax	145,000,000
Beer Sales Tax	15,500,000
Alcoholic Beverage Inspection Fee	7,500,000
Mixed Drink Tax	7,500,000
Gross Rec Business Tax	13,000,000
Bank Excise Tax	2,500,000
Franchise Tax - Telephone	1,000,000
Cable TV Franchise Fees	4,200,000
Fiber Optic Franchise Fees	3,000,000
Misc. Franchise Tax	850,000
Interest, Penalties & Commission	400,000
Business Tax Fees	1,500,000
Misc. Tax Recoveries	325,000
MLGW Pipeline	270,000
TOTAL LOCAL TAXES	489,645,000

**ORDINANCE 5827
APPROPRIATION ORDINANCE**

STATE TAXES	
Sports Betting	400,000
Local Occupancy Tax	50,000
State Sales Tax	68,000,000
Telecommunication Sales Tax	1,200,000
State Shared Beer Tax	300,000
Alcoholic Beverage Tax	450,000
Spec Petroleum Product Tax	1,285,000
TOTAL STATE TAXES	71,685,000

LICENSES & PERMITS	
Auto Registration Fee	13,000,000
Dog License	225,000
County Dog License Fee	128,000
Liquor By Ounce License	240,000
Taxi Drivers License	9,000
Gaming Pub Amus Perm Fee	12,000
Wrecker Permit Fee	17,000
Misc. Permits	171,000
Beer Application	33,000
Beer Permit Privilege Tax	135,000
Sidewalk Permit Fees	36,000
TOTAL LICENSES & PERMITS	14,006,000

FINES AND FORFEITURES	
Court Fees	4,200,000
Court Costs	4,000,000
Fines & Forfeitures	3,000,000
Seizures	20,000
Beer Board Fines	1,500
Arrest Fees	100,000
DUI BAC Fees	2,000
Sex Offender Registry Fees	110,000
Library Fines & Fees	120,000
Vacant Property Registration Fee	35,400
TOTAL FINES & FORFEITURES	11,588,900

**ORDINANCE 5827
APPROPRIATION ORDINANCE**

CHARGES FOR SERVICES	
Subdivision Plan Inspection Fee	275,000
Parking	200,000
Senior Citizen's Meals	75,000
Concessions	2,500,000
Golf Car Fees	1,000,000
Pro Shop Sales	155,000
Green Fees	1,400,000
Softball	35,000
Ballfield Permit	22,000
Class Fees	2,000
Parking Meters	800,000
Ambulance Service	24,000,000
Rental Fees	1,500,000
MLG&W Rent	2,000
Rent of Land	225,000
Parking Lots	375,000
Easements & Encroachments	75,000
Tax Sales Attorney Fees	700,000
Street Cut Inspection Fee	2,200,000
Traffic Signals	200,000
Signs-Loading Zones	125,000
Arc Lights	4,000
Wrecker & Storage Charges	900,000
Shelter Fees	350,000
Police Special Events	300,000
Outside Revenue	1,000,000
Tow Fees	625,000
HCD-Docking Fees	100,000
TOTAL CHARGES FOR SERVICES	39,145,000
USE OF MONEY	
Interest on Investments	75,000
Net Income/Investors	150,000
State Litigation Tax Commission	100,000
TOTAL USE OF MONEY	325,000
FEDERAL GRANTS	9,500,000
TOTAL FEDERAL GRANTS	9,500,000
INTERGOVERNMENTAL REVENUES	
International Airport	4,296,980
TOTAL INTERGOVERNMENTAL REVENUES	4,296,980

**ORDINANCE 5827
APPROPRIATION ORDINANCE**

OTHER REVENUES	
Miscellaneous Auctions	3,500,000
Local Shared Revenue	695,000
Peachtree Recovery Services	200,000
Anti-Neglect Enforcement	3,000
Property Insurance Recoveries	100,000
Rezoning Ordinance Publication Fees	5,000
Sale Of Reports	500,000
City of Bartlett	1,050,000
Utility Warranty Program	155,000
Miscellaneous Income	325,000
Subdivision Sidewalk Fees	50,000
Sewer Fund Cost Allocation	1,075,000
Fire - Misc. Collections	45,000
Donated Revenue	500,000
Coca - Cola Sponsorship	100,000
Vendor Rebates	20,000
FNMA Services Fees	700
Subrogation Claims	75,000
Miscellaneous Revenue	1,000,000
TOTAL OTHER REVENUES	9,398,700
TRANSFERS IN	
In Lieu Of Taxes-MLGW	58,500,000
In Lieu Of Taxes-Sewer	10,000,000
Oper Tfr In - Solid Waste Fund	750,000
Oper Tfr In-Sales Tax Referendum 2019 Fund	27,900,000
Oper Tfr In-Sewer Fund	1,737,000
Oper Tfr In - Metro Alarm Fund	1,600,000
Oper Tfr In - Storm Water Fund	106,000
TOTAL TRANSFERS IN	100,593,000
Contributed From Unassigned Fund Balance	0
General Fund Revenues	750,183,580
TOTAL GENERAL REVENUES	750,183,580

ORDINANCE 5827
APPROPRIATION ORDINANCE
 GENERAL FUND
 EXPENDITURE BUDGET

EXECUTIVE	
Mayor's Office	1,080,853
Chief Administrative Office	1,201,195
Auditing	1,032,318
311 Call Center	548,615
Office of Youth Services and Community Affairs	5,055,329
Intergovernmental Affairs	654,261
CLERB	360,933
Memphis Animal Services	5,092,245
Community Affairs	1,670,352
Communications	2,319,764
Office of Performance Mgmt.	634,258
Memphis Public Service Corp.	1,170,357
Group Violence Intervention Program	2,042,348
TOTAL EXECUTIVE	22,862,829
FINANCE	
Administration	617,778
Financial Accounting	3,395,053
Purchasing	1,500,954
Budget	688,414
Debt Management	236,732
City Treasurer	3,625,953
Financial & Strategic Planning Office	303,177
Equal Business Opportunity & Development Programs	2,343,784
Office of Comprehensive Planning	2,550,524
TOTAL FINANCE	15,262,368
FIRE	
Administration	4,692,652
Apparatus Maintenance	9,252,603
Logistical Services	2,651,417
Training	3,106,442
Communications	7,737,115
Prevention	5,731,390
Firefighting	112,721,428
Emergency Medical Services (EMS)	44,283,232
Airport	4,376,508
TOTAL FIRE	194,552,787

**ORDINANCE 5827
APPROPRIATION ORDINANCE**

POLICE	
Executive Administration	36,527,713
Support Services	39,099,631
Uniform Patrol/Precincts	148,019,938
Investigative Services	33,099,262
Special Operations	27,734,281
TOTAL POLICE	284,480,826
PARKS	
Administration	2,289,806
Planning & Development	446,721
Parks Operations	6,458,278
Park Facilities	3,492,223
Zoo	5,149,173
Brooks Museum	671,448
Memphis Botanic Gardens	580,889
Sports Centers	3,446,834
Recreation Centers	9,037,352
Support Service Golf	5,539,973
Sports Services	3,765,585
TOTAL PARKS	40,878,282
PUBLIC WORKS	
Administration	995,719
Street Maintenance	4,399,218
Neighborhood Improvements	12,502,537
TOTAL PUBLIC WORKS	17,897,474
HUMAN RESOURCES	
Administration	403,758
Talent Management	4,965,354
Compensation	1,007,371
Equity, Diversity & Inclusion	1,248,658
HR Operations	327,351
HR Analytics & Performance	883,636
TOTAL HUMAN RESOURCES	8,836,128
GENERAL SERVICES	
Administration	2,325,785
Property Maintenance	16,039,355
Real Estate	665,147
Operation Of City Hall	4,842,157
Fleet Management	1,325,428
TOTAL GENERAL SERVICES	25,197,873

**ORDINANCE 5827
APPROPRIATION ORDINANCE**

HOUSING & COMMUNITY DEVELOPMENT	
Housing Community	2,054,365
Housing Community Development Housing	958,115
Economic Development	361,908
Community Initiatives	1,433,661
TOTAL HOUSING & COMMUNITY DEVELOPMENT	4,808,050
CITY ATTORNEY	18,963,411
ENGINEERING	
Planning Design & Construction	2,668,841
Signs & Markings	3,276,396
Signal Maintenance	3,381,751
Prevailing Wages	128,181
TOTAL ENGINEERING	9,455,170
LIBRARY	22,872,537
INFORMATION SYSTEMS	
Information Systems Admin	12,669,665
Information Systems Operations	11,899,515
TOTAL INFORMATION SYSTEMS	24,569,180
CITY COUNCIL	3,015,066
CITY COURT JUDGES	801,470
CITY COURT CLERK	
City Court Clerk	3,839,193
Red Light Camera	3,532,171
TOTAL CITY COURT CLERK	7,371,365

**ORDINANCE 5827
APPROPRIATION ORDINANCE**

GRANTS & AGENCIES	
Aging Commission of the Mid-South	144,000
Community Initiatives Grants for Non-Profits	3,250,000
Blight Authority of Memphis	400,000
Memphis & Shelby County Film and Television Commission	225,000
Family Safety Center of Memphis and Shelby County	450,000
Juvenile Intervention and Faith-Based Follow Up (JIFF)	250,000
Black Business Association	300,000
Kindred Place	110,000
MLGW Citizen's Assistance Grant	1,000,000
Shelby County School Mixed Drink Proceeds	3,000,000
Shelby County School Settlement	1,333,335
Convention Center	2,425,000
Innovate Memphis	300,000
MATA	29,170,000
Urban Art	150,000
Pensioners Insurance	8,373,569
Memphis River Park	3,099,000
The 800 Initiative	500,000
Expense Recovery (State Street Aid)	(6,750,000)
Oper Tfr Out - HUB Community Impact Fund	550,000
TOTAL GRANTS & AGENCIES	48,279,904
Contributed To Unassigned Fund Balance	78,860
TOTAL EXPENDITURES / TRANSFERS GENERAL FUND	750,183,580

**ORDINANCE 5827
APPROPRIATION ORDINANCE**

2. SPECIAL REVENUE FUNDS

A. HOTEL/MOTEL TAX FUND	
HOTEL/MOTEL TAX FUND	
REVENUE BUDGET	
Hotel/Motel Tax	5,250,000
Occupancy Increase	5,250,000
Room Night Assessment	5,250,000
TOTAL REVENUES	15,750,000
EXPENDITURE BUDGET	
Convention/Visitor's Bureau	4,500,000
Memphis/Shelby County Sports Authority	4,400,000
Transfer Out-Debt Service Fund	6,633,050
Contributed From Fund Balance	216,950
TOTAL EXPENDITURES	15,750,000
B. METRO ALARM FUND	
METRO ALARM FUND	
REVENUE BUDGET	
Alarm Revenue	1,894,999
Contributed From Fund Balance	342,794
TOTAL REVENUE	2,237,793
EXPENDITURE BUDGET	
Personnel Services	399,660
Materials and Supplies	214,500
Oper Transfer Out-General Fund	1,625,000
TOTAL EXPENDITURES	2,239,160

**ORDINANCE 5827
APPROPRIATION ORDINANCE**

C. SOLID WASTE MANAGEMENT FUND	
SOLID WASTE MANAGEMENT FUND	
REVENUE BUDGET	
Solid Waste Disposal Fee	74,560,581
Sanitation Inspection Fee	540,000
Local Taxes	100,000
Use of Money and Property	53,000
Other Revenues	25,084
Contributed From Fund Balance	0
TOTAL REVENUES	75,278,665
EXPENDITURE BUDGET	
Personnel Services	33,505,242
Materials and Supplies	11,908,158
Capital Outlay	1,470,000
Service Charges	25,822,772
Transfers Out	3,394,299
Contribution to Fund Balance	275,543
TOTAL EXPENDITURES	76,376,013
D. DRUG ENFORCEMENT FUND	
DRUG ENFORCEMENT	
REVENUE BUDGET	
Fines & Forfeitures	2,370,000
Federal Grants	82,500
Contributed From Fund Balance	507,968
TOTAL REVENUES	2,960,468
EXPENDITURE BUDGET	
Personnel Services	820,000
Materials and Supplies	1,672,968
Capital Outlay	467,500
TOTAL EXPENDITURES	2,960,468

**ORDINANCE 5827
APPROPRIATION ORDINANCE**

E. PARK SPECIAL SERVICE FUND	
PARK SPECIAL SERVICE	
REVENUE BUDGET	
Local Sales Tax	120,000
Use of Money & Property	40,000
TOTAL REVENUES	160,000
EXPENDITURE BUDGET	
Contributed To Fund Balance	160,000
TOTAL EXPENDITURES	160,000
F. STATE STREET AID FUND	
STATE STREET AID	
REVENUE BUDGET	
State Gas - Motor Fuel Tax	11,860,000
Three-Cent Tax	3,500,000
One-Cent Tax	1,850,000
IMPROVE Act	5,900,000
TOTAL REVENUES	23,110,000
EXPENDITURE BUDGET	
Materials and Supplies	21,341,700
Transfer Out-Debt Service Fund	1,768,300
TOTAL EXPENDITURES	23,110,000

**ORDINANCE 5827
APPROPRIATION ORDINANCE**

G. FIRE EMS FUND	
FIRE EMS	
REVENUE BUDGET	
<i>Federal Grants</i>	3,437,350
TOTAL REVENUE	3,437,350
EXPENDITURE BUDGET	
Materials and Supplies	750,000
Capital Outlay	2,687,350
TOTAL EXPENDITURE	3,437,350
H. PRE-K FUND	
PRE-K	
REVENUE BUDGET	
OperTfr in - Sales Tax Referendum 2019	6,000,000
TOTAL REVENUE	6,000,000
EXPENDITURE BUDGET	
Grants and Subsidies	6,000,000
TOTAL EXPENDITURE	6,000,000
I. HUB COMMUNITY IMPACT FUND	
HUB COMMUNITY IMPACT	
REVENUE BUDGET	
Oper Tfr In - General Fund	550,000
Contributed From Fund Balance	965
TOTAL REVENUE	550,965
EXPENDITURE BUDGET	
Grants and Subsidies	550,965
TOTAL EXPENDITURE	550,965

**ORDINANCE 5827
APPROPRIATION ORDINANCE**

J. SALES TAX REFERENDUM FUND	
SALES TAX REFERENDUM	
REVENUE BUDGET	
Local Sales Tax	68,100,000
TOTAL REVENUE	68,100,000
EXPENDITURE BUDGET	
Oper Tfr Out - General Fund	44,900,000
Oper - Tfr Out - Pre-K	6,000,000
Oper Tfr Out - Healthcare Fund	1,000,000
Oper Tfr Out - OPEB Fund	5,000,000
Oper Tfr Out - Pension Fund	1,846,000
Oper Tfr Out - CIP Fund	2,354,000
Contributed To Fund Balance	7,000,000
TOTAL EXPENDITURE	68,100,000
K. LIFE INSURANCE FUND	
LIFE INSURANCE	
REVENUE BUDGET	
Other Revenues	150,000
Use of Money & Property	370,000
TOTAL REVENUES	520,000
EXPENDITURE BUDGET	
Contributed To Fund Balance	520,000
TOTAL EXPENDITURES	520,000
L. NEW MEMPHIS ARENA FUND	
NEW MEMPHIS ARENA	
REVENUE BUDGET	
Local Taxes	2,500,000
TOTAL REVENUES	2,500,000
EXPENDITURE BUDGET	
Grants and Subsidies	2,500,000
TOTAL EXPENDITURES	2,500,000

**ORDINANCE 5827
APPROPRIATION ORDINANCE**

3. DEBT SERVICE FUND	
The Debt Service Fund shall embrace expenditures for the payment of interest and installments on the public debt.	
DEBT SERVICE FUND	
REVENUE BUDGET	
Current Property Tax	126,000,000
Sale of Delinquent Accounts	1,800,000
Delinquent Property Tax	1,000,000
In Lieu Of Taxes-Contractual	2,201,839
Local Option Sales Tax	11,000,000
State Taxes	7,000,000
Use of Money	201,600
Federal Grants	1,968,346
Other Revenue	1,632,831
Transfer In-State Street Aid	1,768,300
Transfer In-Hotel/Motel Fund	6,633,050
Transfer In-Solid Waste	2,644,299
Transfer In -Misc. Grants Fund	192,271
Unrealized Gain/Loss on Pension Investment	150,780,000
Contributed From Fund Balance	14,193,905
TOTAL REVENUES / TRANSFERS IN	329,016,441
EXPENDITURE BUDGET	
Principal-Serial Bonds, Notes, and Leases	106,681,275
Interest-Serial Bonds, Notes, and Leases	70,388,666
Retirement of Refunded Debt	150,000,000
Other	1,166,500
Bond Issue Cost	780,000
TOTAL EXPENDITURES	329,016,441

**ORDINANCE 5827
APPROPRIATION ORDINANCE**

4. ENTERPRISE FUNDS	
A. SEWER FUND which shall embrace expenditures from City Sewer Fees, Connection Fees, Miscellaneous Fees, and other monies used for Sewer Services operating and debt service purposes.	
SEWER FUND	
REVENUE BUDGET	
Sewer Fees	156,850,000
Subdivision Development Fees	750,000
Rents	43,307
Use of Money and Property	600,000
Fines & Forfeitures	741,400
Biogas Revenue	75,000
Other Revenue	83,000
Sewer Connections	10,000
Contributed To Fund Balance	5,502,919
TOTAL REVENUES	164,655,626
EXPENSE BUDGET	
Personnel	27,001,914
Materials and Supplies	81,591,696
Capital Outlay	17,012,000
Debt Service -Interest	10,971,056
State Loan Interest	1,210,000
In-Lieu-Of Payment-General	10,488,492
Depreciation on Own Fund	15,250,800
Transfer-Out General Fund	1,737,000
TOTAL EXPENSES	165,262,958

**ORDINANCE 5827
APPROPRIATION ORDINANCE**

B. STORM WATER FUND which shall embrace expenditures from City Storm Water Fees, Drainage Fees, Miscellaneous Fees, and other monies used for Storm Water Services operating and debt service purposes.	
STORM WATER FUND	
REVENUE BUDGET	
Storm Water Fees	36,900,000
Fines & Forfeitures	10,000
TOTAL REVENUES	36,910,000
EXPENSE BUDGET	
Personnel	11,453,205
Materials & Supplies	9,426,583
Capital Outlay	2,235,838
Grants and Subsidies	305,000
Interest	1,695,375
Transfer Out To General Fund	106,000
Depreciation on Own Funds	2,416,340
Contributed To Fund Balance	9,452,064
TOTAL EXPENSES	37,090,405

5. INTERNAL SERVICE FUNDS

HEALTHCARE	
REVENUE BUDGET	
Operating Revenues	97,607,000
TOTAL REVENUES	97,607,000
EXPENSE BUDGET	
Personnel	4,328,777
Materials & Supplies	6,420,000
Claims Incurred	82,681,000
Grants & Subsidies	150,000
Federal Tax	40,000
Contributed To Fund Balance	4,033,006
TOTAL EXPENSES	97,652,783

**ORDINANCE 5827
APPROPRIATION ORDINANCE**

UNEMPLOYMENT FUND	
REVENUE BUDGET	
Program Revenues	516,040
TOTAL REVENUE	516,040
EXPENSE BUDGET	
Claims Incurred	200,000
Contributed To Fund Balance	316,040
TOTAL EXPENSES	516,040
FLEET MANAGEMENT FUND	
REVENUE BUDGET	
V.M. Fuel Revenue Inside	9,543,560
V.M. Shop Charges	19,044,333
V.M. Inventory/Store Sales	249,165
Outside Revenue	221,187
Contributed From Fund Balance	1,033,985
TOTAL REVENUES	30,092,230
EXPENSE BUDGET	
Materials & Supplies	14,059,741
Inventory	15,541,936
Depreciation on Own Funds	96,100
Capital Outlay	394,453
Contributed To Fund Balance	0
TOTAL EXPENSES	30,092,230

**ORDINANCE 5827
APPROPRIATION ORDINANCE**

6. FIDUCIARY FUNDS	
OTHER POST EMPLOYMENT BENEFITS (OPEB)	
REVENUE BUDGET	
Operating Revenues	17,774,000
OperTfr in - Sales Tax Referendum 2019	5,000,000
Contributed From Fund Balance	1,156,688
TOTAL REVENUES	23,930,688
EXPENSE BUDGET	
Personnel	6,606,804
Material & Supplies	816,500
Claims Incurred	15,765,000
Federal Tax	4,000
Grants & Subsidies	750,000
TOTAL EXPENSES	23,942,304
LIBRARY RETIREMENT SYSTEM	
REVENUE BUDGET	
Operating Transfer In	939,017
Contributed From Fund Balance	3,110,983
TOTAL REVENUES	4,050,000
EXPENSE BUDGET	
Materials and Supplies	50,000
Pension Benefits	4,000,000
TOTAL EXPENSES	4,050,000

SECTION 2. BE IT FURTHER ORDAINED that for the purposes of budget control, administration, and accounting of the appropriations made herein for the fiscal year, July 1, 2022, through June 30, 2023, inclusive, the Division and Program names shall be as set out in accordance with the requirements of Section One (1) hereof.

SECTION 3. BE IT FURTHER ORDAINED that City Council estimates of the revenues of the City of Memphis for the fiscal year, July 1, 2022, through June 30, 2023, inclusive, which are applicable to the purposes for which taxes are levied shall be set in the schedule within Section 1.

ORDINANCE 5827
APPROPRIATION ORDINANCE

SECTION 4. BE IT FURTHER ORDAINED that all monies subject to appropriation by all Divisions shall be deposited with the City Treasurer for the use of the City of Memphis and all monies so received shall be considered appropriated regardless of the foregoing estimates by items until the appropriations have been filled.

Thereupon, any surplus shall become and be designated unappropriated revenue and be subject to lawful appropriation by the City Council. Such amounts are not appropriated for the use of the Division receiving same, but shall be carried as a memorandum of collections and earnings.

SECTION 5. BE IT FURTHER ORDAINED that the Comptroller shall have no power to authorize withdrawal of funds constituting the current operating revenues of the City of Memphis from the Treasury of the City of Memphis nor shall any obligations for the expenditures of any such funds be incurred except in pursuance of this ordinance; provided, however, that the Council may appropriate in the current year a greater amount for the operation of any Division, or for any corporate purpose other than those for which an appropriation shall have been made herein in the event that the current revenues shall be available for such purposes; and, provided further, that said expenditures shall be authorized by ordinance or resolution duly adopted by the City Council.

SECTION 6. BE IT FURTHER ORDAINED that where work is done or materials furnished by one service center for another service center, the Comptroller is directed to charge the appropriation of the service center receiving and to credit the appropriation of the service center furnishing such labor or materials with the proper cost thereof, when said charge is accepted by the service center receiving same.

SECTION 7. BE IT FURTHER ORDAINED that the Comptroller shall maintain on file in his/her office the line item budget of each program, and that sums not to exceed the preceding amounts set forth in totals by Division and Program for the several funds shall so far as may be needed, be appropriated for the purpose shown for the fiscal year, July 1, 2022 through June 30, 2023, inclusive.

The Mayor shall have the authority to approve transfers between all categories, except Personnel, within the total amounts of each Program as set forth herein, however, each transfer shall have a maximum limit of \$50,000 and each Program shall have an annual cumulative limit of \$100,000 for transfers between Categories, within the total amounts of each Program. For Personnel budget transfers, the Mayor shall have authority to approve an annual cumulative limit of \$50,000 from a Personnel category to another category within each Program. An amount exceeding the annual limit of \$50,000 must be authorized by the City Council. The transfer of an amount between personnel Categories, within a Program that is associated with authorized and funded positions, also transfers the position to the Category receiving funding. Any transfer of appropriations between Programs shall be made only upon the authorization by Ordinance or Resolution of the City Council.

The Mayor shall have the authority to dispose of any City of Memphis owned property only in accordance with the provision of the Charter and/or Ordinance duly adopted by the City Council. The Mayor shall have the authority to lease any City of Memphis owned real property to any non-municipal entity for terms exceeding two (2) years or more only upon prior approval of the City Council.

SECTION 8. BE IT FURTHER ORDAINED that pursuant to the provisions of the City of Memphis Charter as amended when any obligation has been incurred by order, contract, agreement to purchase, hire, receive or otherwise obtain anything of value for the use of the City of Memphis by the joint action of the respective Division Directors, a liability shall be construed to have been created against the appropriation of the Division affected and the respective Division Directors and Program Heads in charge and other persons are prohibited from incurring liabilities in excess of the amount appropriated for each budget of each Program, the totals of which are set out in Section One (1), hereof, of additional amounts which may hereafter be authorized by the City Council.

**ORDINANCE 5827
APPROPRIATION ORDINANCE**

SECTION 9. BE IT FURTHER ORDAINED that, at the close of each fiscal year, which is fixed as June 30, any unencumbered balance of an appropriation shall revert to the appropriate fund balance account and shall be subject to re-appropriation by the City Council, encumbered appropriations shall be carried forward into the next fiscal year from the current year budget in furtherance of improvements or for any corporate purpose which will not be completed within such current fiscal year.

SECTION 10. BE IT FURTHER ORDAINED that it shall be the duty of the Comptroller to keep an account of each object item appropriation made by the City Council and each such account shall show the appropriations made thereto, the amounts drawn thereon, and he/she shall make available such information on each appropriation account to the Directors of the various Divisions.

SECTION 11. BE IT FURTHER ORDAINED that no claims against the City of Memphis shall be paid except by means of a check, manual or electronic, on the Treasury issued and signed/authorized by the Comptroller.

SECTION 12. BE IT FURTHER ORDAINED that the City Council expressly declares that each section, subsection, paragraph and provision of this ordinance is severable, and that should any portion of this ordinance be held unconstitutional or invalid, the same shall not affect the remainder of this ordinance, but such unconstitutional or invalid portion be elided, and the City Council declares that it would have passed this ordinance with such unconstitutional or invalid portions elided.

SECTION 13. BE IT FURTHER ORDAINED that this ordinance take effect from and after the date it shall have been passed by the City Council, signed by the Chairperson of the City Council, certified and delivered to the Office of the Mayor in writing by the Comptroller and become effective as otherwise provided by law.

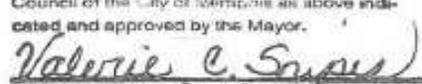
SECTION 14. BE IT FURTHER ORDAINED that if for any reason a budget ordinance is not adopted prior to the beginning of the next succeeding fiscal year, the appropriations from the previous fiscal years' adopted budget ordinance shall become the appropriation for the new fiscal year until the adoption of the new fiscal year budget ordinance is approved, in accordance with Section 6-56-210, TENNESSEE CODE ANNOTATED, provided sufficient revenues are being collected to support the continuing appropriations.

SECTION 15. BE IT FURTHER ORDAINED, pursuant to Substitute Ordinance No. 5785 any decision of the City Council, acting as arbiter only, to resolve any impasse between the City and any employee association over economic items shall be effective and funded only to the extent of funds appropriated for such items in this Appropriation Ordinance but not otherwise.



Attest:
Walter Person
Deputy CFO, Interim Comptroller

THE FOREGOING ORDINANCE
5827 PASSED
1st Reading 05/10/22
2nd Reading 05/24/22
3rd Reading 06/07/22
Approved: 
Chairman of Council
Date Signed: 6/22/2022

APPROVED
Mayor, City of Memphis
Date Signed: 6/27/22
I hereby certify that the foregoing is a true copy, and said ordinance was adopted by the Council of the City of Memphis as above indicated and approved by the Mayor.

Valerie C. Snipes
Comptroller

AUTHORIZED COMPLEMENT

Discussion

The authorized complement is the total number of full-time positions approved by the City Council, for the City of Memphis Operating Divisions. The positions correlate to the number of funded salaries. During the year vacancies occur and there is a possibility the full Budgeted salary may not be used. As a result, salaries are Budgeted at the anticipated rate of staffing.

Below is a summary of the changes in the authorized complement from the prior year's adopted Budget:

City Engineering

The complement increased by five (5) positions:

- 1 Accounting Clerk
- 1 Construction Supervisor
- 1 GIS Data Analyst
- 2 Construction Inspectors

Human Resources

The complement increased by one (1) position in Healthcare Fund:

- 1 Senior Financial Analyst

Executive Division

The complement increased by seven (7) positions:

- 3 Animal Services Officers
- 1 Animal Care Technician
- 1 Pet Reunification Specialist
- 1 Volunteer & Outreach Specialist
- 1 Veterinary Assistant

Legislative

The complement increased by one (1) position:

- 1 Executive Assistant

Library

The complement increased by one (1) position:

- 1 Editing Graphics Producer

Police Services

The complement increased by one(1) position and decreased by two (2) positions:

- 2 Dispatcher positions transferred to Information Technology Division
- 1 System Administrator added

Information Technology

The complement increased by forty-one (41) positions plus (2) positions transferring from Police:

- 1 Budget Coordinator
- 1 Contract Compliance Analyst
- 1 Procurement Analyst Lead
- 2 Project Managers
- 1 Business Analyst
- 1 Desktop Engineer
- 2 Systems Administrators II
- 1 System Administrator I
- 1 Telecommunications Lead
- 1 Mobility Support Analyst
- 2 IT Executive Support Technicians
- 1 IT Inventory Assistant
- 1 Sr. Desktop Technician
- 8 Desktop Technicians
- 2 Training & Communications Specialists
- 1 IT Service Desk Supervisor
- 10 IT Service Desk Agents
- 1 Network Architect
- 1 Network Engineer II
- 2 Information Security Analysts
- 2 Public Safety System Analysts

General Services/ Fleet Fund

The complement increased by sixteen (16) positions:

- 2 Assistant Building Mnt. City Hall
- 3 Mech Building Mnt. City Hall
- 1 Super Bldg. Mnt. City Hall
- 4 Oper 1st Cl Steam Ref
- 1 Master Mechanic
- 1 Service Advisor
- 4 Technicians

Public Works

The complement increased fifteen (15) positions:

- 1 Neighborhood Improv Admin
- 1 Manager
- 1 Supervisor
- 2 Special Equipment Oper
- 4 Equip Oper (EO)
- 1 Foremen
- 2 Investigators
- 2 Support Services
- 1 Heavy Equip Oper (HEO)

Summary

Category	FY21 Adopted	FY22 Adopted	FY23 Adopted
General Fund			
City Attorney	57	57	57
City Council	27	27	28
City Court Clerk	58	58	58
City Court Judges	5	5	5
City Engineering	119	124	129
Executive	128	129	136
Finance	114	113	113
Fire Services	1,773	1,773	1,773
General Services	286	286	302
Housing and Community Development	70	66	63
Human Resources	49	49	49
Information Technology	32	37	80
Libraries	286	286	287
Parks and Neighborhoods	218	224	224
Police Services	3,126	3,127	3,127
Public Works	256	256	271
General Fund Total	6,604	6,617	6,702
Other Funds			
Special Revenue Funds			
Metro Alarm Fund	6	6	6
Solid Waste Fund	515	515	515
Enterprise Funds			
Sewer Fund	356	356	338
Storm Water Fund	191	191	195
Fiduciary Funds			
OPEB Fund	3	3	3
Internal Service Funds			
Healthcare Fund	10	10	11
Other Funds Total	1,081	1,081	1,068
All Funds Total	7,685	7,698	7,770



CAPITAL IMPROVEMENT PROGRAM

CIP Budget Overview

The Fiscal Years 2023-2027 Capital Improvement Program (CIP) is a multi-year plan for capital expenditures to replace and expand the City's infrastructure, vehicles and equipment. For program purposes, the City defines a capital improvement as a major improvement or acquisition grouping costing over \$50,000. The program is updated annually to reflect the latest priorities, updated cost estimates and available revenue sources.

The purpose of the CIP Plan is to outline the funding for capital projects and capital acquisitions that will be of a long-term benefit to the citizens of Memphis. Because projects in the CIP Plan have long-term benefits, they are financed over a longer period of time. As a result, present and future users pay for the projects. FY23 approved projects also includes a Council Pay-Go allocation of \$26M from the fund balance of the General Fund.

The Capital Improvement Budget is the annual allocation to the CIP that is set aside to fund major construction projects, acquire property, purchase equipment and fund ongoing capital programs for the City. The CIP Budget is a one-year allocation. Adoption of the CIP Budget by the City Council allows for the allocation of funds for the first year of the program, or in the case of carried-forward projects, a reallocation of unappropriated funding. The City attempts to budget annual General Obligation (G.O.) Bonds specifically at an average rate of retirement of older bonds. This is currently approximately \$95.2M. Specific language on how to appropriate and spend construction funds is contained in the CIP Resolution.

Capital Funding Sources

The City's adopted Capital Budget is \$276.1M in total allocations for Fiscal Year 2023. Listed below are our major sources for Capital Funding.

Long Term Debt

General Obligation (G.O.) Bonds are \$95.2M, or 34.4%, of the total allocation for the Fiscal Year 2023. The Sewer and Storm Water Funds will also use \$47.0M of Revenue Bonds for sewer (\$30.0M "SRB") and storm water (\$17.0M "STRB") rehabilitation.

Federal Grants / State Grants

The majority of these federal funds are for Memphis Area Transit Authority (MATA) projects and Public Works projects that qualify for federal grants. State grants represent the State-matching portion of the MATA funds and Public Works projects that qualify for State funds. State funding will also come into the State Street Aid (SSA) Fund. The IMPROVE Act (Improving Manufacturing, Public Roads & Opportunities for a Vibrant Economy) was added to the SSA Fund in Fiscal Year 2018. Revenue from the Act is purposed to help improve roads, and as such, some of the CIP projects that relate to road improvement are partially funded from this resource.

Capital Asset Disposition

Capital Asset Disposition funds represent the proceeds from the sale of City assets that will be repurposed for other building needs. Currently Fire Station relocations are the focus for repurposing capital asset disposition funds.

Capital Pay-Go

In addition to Revenue Bonds, the Sewer and Storm Water Funds' current projects are also funded by Capital Pay-Go. Projects funded by "Capital Pay-Go" allocations represent internally generated funds.

Carryforward Funding

Projects allocated in previous years' Capital Budgets that have been delayed may be carried forward into the next fiscal year, according to the priorities of the administration, for spending in the new plan. Carryforward funds represent \$306.0M. These funds are the unspent allocations from the prior year's approved CIP Plan that could not be allocated within the prior year because the timeframe for completion is greater than one year. Unspent allocations are shown as "Carryforward" funding within the respective Divisions. Specific projects where unspent appropriations will carry forward into the Fiscal Year 2023 CIP spending are identified in the respective Divisions.

Capital Improvement Budget Highlights

The City's planned CIP spending aligns with current priorities that are focused on projects that enhance the City's economic development strategy, leverage federal or private funding, maintain existing facilities, and/or are mandated by law. The Fiscal Year 2023 CIP Budget for G.O. Bond spending is \$95.2M. The CIP budget includes \$6.0M for two Memphis Area Transit Authority (MATA) projects. In the area of Housing and Community Development, \$2.0M is included for HOPE VI (Housing Opportunities for People Everywhere). This project will remove the last public housing project in the City (Foote Homes). There is a continued emphasis on road paving, which is proposed for \$20.0M in G.O. Bond funding, and traffic calming devices, budgeted at \$1.7M G.O. Bond funding (for the third year in a row) plus another \$0.5M to be funded by Capital Pay-Go.

Major highlights by Division are:

City Engineering – Funding is included for the replacement of traffic signals, traffic calming devices, and transportation improvements.

Fire Services – Funding is included for the construction and relocation of fire stations.

General Services – Funding will be applied towards major improvements mandated by the Americans with Disabilities Act (ADA) and ongoing improvements to various City buildings. This budget also reflects \$6.0M for public safety vehicle and equipment purchases.

Housing and Community Development – Funding is included for the MHA-Foote Homes Future HOPE VI City initiative. The G.O. Bond funds for the HOPE VI City initiative will be supported by federal funds.

Information Technology – Funding is included for the upgrade of the City's cyber security infrastructure and various applications and platforms.

Memphis Area Transit Authority – This Budget is heavily leveraged by Federal and State funding. This year's Budget includes funding for a new Bus Rapid Transit (BRT) line and the development of new on street bus transfer facilities.

Memphis Parks – Funding is included for the new Lester Community Center in Binghampton, the redesign of the Audubon Golf Course, and environmental and recreational improvements to parks and tennis courts.

Memphis River Parks – This budget provides funding for the renovation of the Mud Island Monorail and other improvements.

Police Services – This budget includes funding for a new station for the Mt. Moriah precinct.

Public Works – Funding is included to pave more than 400 lane miles of streets each year, including ADA ramp improvements and several road projects. The Storm Water Fund CIP budget will allow the City to make major investments in drainage infrastructure throughout the City. The Sewer Fund's projects are for the repair and replacement of sewer infrastructure, new sewer connections and improvements to the treatment plants.

The Impact of Debt Service Cost and Operating Cost for FY23

The cost of capital assets manifests in the General Fund (operational costs) or the Debt Service Fund (principal and interest costs). The General Fund Budget is established by an ordinance and the Capital Improvement Program (CIP) budget is established by a resolution.

The financial impact of CIP projects is the annual cost of debt service. Debt service projects impact operational costs because of the issuance of General Obligation (G.O.) Bonds, which are repaid by the tax rate charged to citizens and other financing sources. The property tax rate finances both the General Fund and the Debt Service Fund. In theory, if debt increases, larger portions of property tax revenue are assigned to debt for the payment of G.O. bonds, which reduces resources for operating costs. The City has a G.O. Bond target to essentially maintain the property tax rate apportionment between the General Fund and the Debt Service Fund within a specific range. This target is established considering debt that will also be retired within the fiscal year.

The following summary lists projects above \$3.0M in the CIP Budget for FY2023, along with their related G.O. bond funding amounts and the associated impact on debt service and the operating budget. The cost of debt is generally considered to be \$70,000 per million. The debt service payments will average 20-30 years depending on the project. Projects not detailed are either under \$3.0M, considered

as replacement investments for fully-used existing capital assets, or are for maintenance and/or improvements. The cost to maintain these assets is in the current funding base; therefore, these projects are budget neutral.

Division: Public Works

Project Name: Asphalt/Paving

Project Number: PW23100

This project funds the asphalt and paving activities performed by the City through contracted services.

G.O. Bond Funding:	\$20.0M
Debt Service Impact:	\$1.4M
Operating Budget Impact:	None

Division: General Services

Project Name: Coke Facility - Adapted

Project Number: GS01049

This project funds the adaptive reuse of the former Coke Bottling Facility to compensate for the loss of the City's primary fueling location.

G.O. Bond Funding:	\$8.0M
Debt Service Impact:	\$560K
Operating Budget Impact:	None

Division: General Services

Project Name: City Hall Improvements

Project Number: GS22201

This project provides funds for major modifications, renovations and improvements to City Hall.

G.O. Bond Funding:	\$7.0M
Debt Service Impact:	\$490K
Operating Budget Impact:	None

Division: Memphis River Parks

Project Name: Mud Island Monorail

Project Number: GA07007

This project will provide funding for the renovation of the Mud Island Monorail and other improvements.

G.O. Bond Funding:	None
Debt Service Impact:	None
Operating Budget Impact:	\$5.5M

Division: MATA

Project Name: Innovation Corridor BRT

Project Number: GA03028

This project provides funds for the development of a new Bus Rapid Transit (BRT) line connecting downtown with The University of Memphis. This project is leveraged by various federal and state funding sources.

G.O. Bond Funding:	\$5.0M
Debt Service Impact:	\$350K
Operating Budget Impact:	None

Division: Memphis Parks

Project Name: Audubon Golf Course Redesign

Project Number: PK06018

This project will provide funding for the redesign and reconstruction of The Links at Audubon.

G.O. Bond Funding:	\$4.0M
Debt Service Impact:	\$280K
Operating Budget Impact:	None

Division: Memphis Parks

Project Name: Lester Community Center

Project Number: PK01036

This project will provide funding for construction of the new Lester Community Center in Binghampton. The new facility is estimated to be completed in Fall 2024.

G.O. Bond Funding:	\$4.0M
Debt Service Impact:	\$280K
Operating Budget Impact:	None

Division: Police Services

Project Name: New Mt. Moriah Station

Project Number: PD02016

This project provides funds for the construction of a new station for the Mount Moriah precinct. The original building was completed in 1980.

G.O. Bond Funding:	\$4.0M
Debt Service Impact:	\$280K
Operating Budget Impact:	None

Public Works Division – Sewer Fund

The Sewer Fund's current projects are funded by Capital Pay-Go (CPG), the Water Infrastructure Finance and Innovation Act (WIFIA), Clean Water State Revolving Fund (CWSRF) loans, and Sewer Revenue Bonds (SRB). The CPGs fund current projects through the use of fund balance. CWSRF and WIFIA are lines of credit that are available for the planning, design, and construction phases of wastewater facilities. The funds may be used for all three phases in any combination. Eligible projects include new construction or the upgrading/expansion of existing facilities and may encompass wastewater treatment plants, pump stations, force mains, collector sewers, interceptors, and/or the elimination of sanitary sewer overflows.

In September 2021, the City closed on a WIFIA loan valued at \$156M. The WIFIA loan is used for upgrades to the T.E. Maxson Facility (SW02033). The City currently has two active CWSRF loans, valued at \$48M and \$15M. One is associated with upgrades to the T.E. Maxson Facility (SW02033), and the other is associated with the sewer rehabilitation of the City of Memphis's collection system (SW05001). The City has applied for another CWSRF loan in the amount of \$42M, also associated with the sewer rehabilitation of the City of Memphis's collection system (SW05001). The term of each CWSRF loan is 20 years. SRBs will also be used for sewer rehabilitation and assessment.

Budget Development Process

The Budget Office uses financial data provided by City Divisions to facilitate the review and approval of the Operating and Capital Improvement Budgets. The Budget Office is responsible for ensuring the operation of all Divisions within financial guidelines established by Administrative Policy and City Council legislation. The Budget Office is also responsible for forecasting all general revenue for the City.

The Capital Improvement Program (CIP) is a five-year plan for capital allocations that is reviewed annually for priority adherence and project variances. This plan examines each City project and specifies the source of financing for projected expenditures. The process begins in November when a cross-divisional CIP committee is assembled. The committee evaluates the City's needs and meets with Divisions (starting in January) to review their requests. Requested projects are analyzed by the Finance Division and external bond counsel, and finally compiled for review by the Mayor. In April, the Mayor presents the plan to Council along with the Operating Budget. The Council conducts hearings and adopts a CIP resolution. The Council's adoption of the CIP Resolution authorizes the spending of a portion of engineering, architecture, land acquisition and development costs, and rolling stock through administrative appropriations. Funds for construction costs, equipment, and acquisition contracts are subject to additional authorization by the Council. Prior and current CIP allocations will remain in the plan until the Division in charge of the project, or Council, determines that the project is completed or to be defunded.

The Budget Office monitors the CIP Budget through the use of tracking reports, which are reviewed during budget submission and are monitored at various intervals during the year. The CIP Budget may be amended during the fiscal year when Divisions submit resolutions to Council for approval.

The Capital Improvement Budget and Capital Improvement Program are prepared annually to forecast anticipated capital expenditures planned for each of the next five fiscal years. The total project costs and the funding sources (local, state, federal, and private) are estimated. The Capital Improvement Program is prepared after a rigorous review and evaluation of all proposed projects by the CIP Review Committee. Building Design and Construction reviews the scope of all requests involving construction or major renovations to City-owned structures. Debt Management studies the fiscal feasibility of the projects submitted for future funding needs. The single-year CIP Plan allocates capital expenditures for the current budget year. The CIP Budget must be in full conformity with the Capital Improvement Program applicable to the fiscal year that it covers.

Additional authorizations (appropriations) for each project in the Capital Improvement Budget must precede the expenditures of construction funds.

**RESOLUTION for City of Memphis****Capital Improvement Program****Fiscal Year 2023**

WHEREAS, the Mayor submitted to the Council of the City of Memphis on April 19, 2022 a recommended Capital Acquisition Budget and a Capital Improvement Program for fiscal years 2023 through 2027; and

WHEREAS, said Capital Acquisition Budget projects needed acquisitions of vehicles and equipment and the Capital Improvement Program does project on a priority basis the anticipated Capital expenditure required to construct needed public improvements for the said period; and

WHEREAS, the Budget Committee of the Council has held meetings and reviewed thoroughly the recommended Capital Acquisition Budget and Capital Improvement Program and will make approved revisions thereto; and

WHEREAS, it is the intent of the Council that funds for replacement vehicles and equipment as set forth in the Capital Acquisition Budget should be appropriated herein; and

WHEREAS, it is the intent of the Council that funds for construction require appropriation by Council; and

WHEREAS, the Comptroller is authorized to bring forward into the 2023 fiscal year all unappropriated allocations for uncompleted projects, or projects that have not begun and are necessary to be carried forward from the fiscal year 2022 Capital Budget as carried forward dollars; and

WHEREAS, it is the intent of the Council and the Administration to affect a material reduction in future capital expenditures where possible; and

WHEREAS, to achieve this goal all prior years G. O. Bond unappropriated allocations, that have not been approved to carry forward in the fiscal year 2022 Capital Improvement Budget, shall be unallocated and removed from the Capital Improvement Program; and

WHEREAS, provisions have been made that upon completion or deletion of any authorized project, all unused allocations or unencumbered appropriations on projects completed in FY23, the funding will be returned to its source by the Comptroller and/or made available for transfer or reallocation, subject to further appropriation and allocation of said funds by the Council;

NOW, THEREFORE, BE IT RESOLVED, by the City Council of Memphis that the fiscal years 2023-2027 Capital Improvement Program be and the same is hereby approved and adopted as the City's Official Statement of Intent to construct needed public improvements subject to annual review and modification, and the Capital Acquisition Budget is hereby approved and adopted as needed replacements of vehicles and equipment. Funds approved for capital acquisition, street maintenance and asphalt/paving/resurfacing are considered approved, allocated, and appropriated as set forth in the fiscal year 2023 budget upon approval, the welfare of the City requiring it. The General Obligation Bond Capital Improvement Program funding for fiscal year 2023 is \$95,221,200. Appendix "A", which is the Fiscal Year 2023 General Obligation Bond CIP Budget, attached hereto details the construction projects, capital maintenance, and capital acquisitions, and is made a part of this resolution. The Capital Pay Go Capital Improvement

Program funding for fiscal year 2023 is \$26,000,000. Appendix "B", which is the Fiscal Year 2023 Capital Pay Go CIP Budget, attached hereto details the construction projects and capital maintenance, and is made a part of this resolution. The Enterprise Funds Capital Improvement Program funding for fiscal year 2023 is \$154,850,000. Appendix "C", which is the Fiscal Year 2023 Enterprise Funds CIP Budget, attached hereto details the construction projects and capital maintenance, and is made a part of this resolution.

BE IT FURTHER RESOLVED, that the fiscal year 2023 allocations in the Capital Improvement Program be and are hereby adopted as the fiscal year 2023 Capital Construction Budget and funds are appropriated for architectural/engineering services and for land options, if necessary. The Administration shall use the following procedures in moving forward with Capital Construction projects:

The Administration shall present to the appropriate Council Committee the schematic design of the project(s) as defined by the standard Architectural and Engineering Agreement used by the City of Memphis, at an architectural or engineering expense not to exceed 20% of the contracted professional fee amount. Projects designed "in house" or gratuitously must also go through the process. Council approval in the next following regular session of the Council is then required before the continuation of any such project.

After such Council approval, Administration will proceed with final plan preparation, final land acquisition and take bids for the project. Council shall be informed as to the time limitation designated in the professional contract.

The Administration will return to the Council for approval of funds for construction expenditures.

BE IT FURTHER RESOLVED, that projects with prior years allocation in any stage of design on the date of the 2023 budget adoption, that have not followed the procedure outlined above, must be returned to the Council for approval prior to going to bid.

BE IT FURTHER RESOLVED that projects with prior years allocation, which are not yet in the design process on the date of the adoption of the 2023 CIP budget, and have been allowed for carry forward, or are funded by funds other than G. O. Bonds, must follow the same procedure outlined above for all prior approved projects.

BE IT FURTHER RESOLVED, that upon the completion/bond release of any authorized project, any unencumbered balance on projects completed in fiscal year 2023 will be returned to its source of funding, and/or made available for transfer or reallocation, subject to further allocation and appropriation of said funds by the Council.

BE IT FURTHER RESOLVED, that the Comptroller be and is hereby authorized to un-allocate and eliminate all prior year allocations that have not been carried forward in the fiscal year 2023 Capital Construction Budget.

BE IT FURTHER RESOLVED, that after construction funds have been appropriated by the Council, the Comptroller is no longer authorized to approve the transfer of unencumbered funds between categories within each project but must return to the Council for approval of such action.

BE IT FURTHER RESOLVED, that projects which subsequently require appropriations more than the total project amount approved in the fiscal year 2023 Capital Construction Budget and the Capital Acquisition Budget be subject to further Council approval.

BE IT FURTHER RESOLVED, that any land, building or facility under the jurisdiction of the City of Memphis or which has ever been funded or partially funded by the City of Memphis cannot be demolished, sold, given to, or leased to any non-municipal entity without authorization of the City Council. The authorization does not apply to routine short-term rental. Without authorization

of the City Council, no assets may be received by the City.

BE IT FURTHER RESOLVED, that there be and is hereby appropriated an amount up to \$6,000,000 for the acquisition of vehicles and equipment as set forth in the fiscal year 2023 allocation of the Capital Acquisition Budget.

BE IT FURTHER RESOLVED, that the Comptroller be and is hereby authorized to bring forward into the fiscal year 2023 Capital Construction Budget all appropriations and only those allocations that have been carried forward from the fiscal year 2022 Capital Construction Budget.

BE IT FURTHER RESOLVED, that the Council expressly declares that each section, sub-section, paragraph and provision of this resolution is severable, and that should any portion of this resolution be declared unconstitutional or invalid by a Court of Law, the same shall not affect the remainder of this resolution, but such unconstitutional or invalid portion shall be elided, and the City Council declares that it would have passed this resolution with such unconstitutional or invalid portions elided.

BE IT FURTHER RESOLVED, that this resolution take effect from and after the date it shall have been passed by the Council, and become effective as otherwise provided by the law.

I hereby certify that the foregoing is a true copy and document was adopted, approved by the Council of the City of Memphis in regular session on

Date JUN 07 2022

Valerie C. Snyper
Deputy Comptroller-Council Records

5

**FY2023 CIP Resolution
G.O. Bonds
APPENDIX A**

Division	Project Number	Project Name	Funding/Allocation
<u>GENERAL OBLIGATION (G.O.) BONDS</u>			
Convention Center	GS23300	Convention Center Coverline	\$400,000
	Convention Center Subtotal		\$400,000
Engineering	EN01067	HSIP Coverline	\$150,000
	EN23100	Traffic Signals Coverline FY23	\$1,000,000
	EN23200	Traffic Calming Devices Coverline FY23	\$1,700,000
	EN23300	Urban Art Coverline FY23	\$400,000
	EN23400	Traffic Safety Development Coverline FY23	\$250,000
Engineering Subtotal		\$3,500,000	
Fire Services	FS02031	Fire Station 1	\$500,000
	FS02032	EMA Sirens	\$127,200
	FS02033	Drill Tower Improvements	\$1,000,000
	FS04012	Personal Protective Equipment	\$644,000
	FS23100	Fire Station Improvements Coverline	\$1,500,000
Fire Services Subtotal		\$3,771,200	
General Services	GS23100	Major Modifications (Property Maintenance) Coverline	\$9,000,000
	GS22201	FY23 City Hall Improvements	\$7,000,000
	GS0223A-B	Capital Acquisitions	\$6,000,000
	GS01049	Coke Facility	\$8,000,000
General Services Subtotal		\$30,000,000	
Housing & Community Development	CD01030	MHA-Foote Homes Future HOPE VI (South City)	\$2,000,000
	CD02018	Edgeview @ Legends Park - Senior Housing	\$500,000
Housing & Community Development Subtotal		\$2,500,000	
Information Technology	IS01082	Treasury Tax System	\$2,000,000
	IT01001	Desktop & Application Infrastructure	\$500,000
	IT01002	Cyber Security Infrastructure Upgrade	\$1,000,000
	IT01003	Operational Infrastructure Enhancements	\$1,000,000
	IT01004	Implementation Modernization	\$1,000,000
Information Technology Subtotal		\$5,500,000	
MATA	GA03028	Innovation Corridor Bus Rapid Transit	\$5,000,000
	GA03029	Transit Vision Project	\$1,000,000
	MATA Subtotal		\$6,000,000

<p>FY2023 CIP Resolution G.O. Bonds APPENDIX A</p>

Division	Project Number	Project Name	Funding/Allocation
Memphis Parks	PK03004	Tennis Major Maintenance	\$750,000
	PK071TBD	Wolf River Greenway	\$1,000,000
	PK08037	Lichterman Nature Center Major Maintenance	\$500,000
	PK09002	Zoo Major Maintenance & Others	\$250,000
	PKTBD	Audubon Golf Course	\$4,000,000
	PKTBD	Lester Community Center	\$4,000,000
	PK23100	Memphis Parks Coverline	\$2,500,000
Memphis Parks Subtotal			\$13,000,000
Memphis River Parks	GA01-tbd	Garage @ Poplar and Front Repairs	\$120,000
	GA01-tbd	Gates for Wagner Parking Lot	\$30,000
	GA01-tbd	Greenbelt Fencing @ Mud Island Dog Park	\$125,000
	GA01-tbd	Upgrade Canopy Lighting	\$525,000
Memphis River Parks Subtotal			\$800,000
Police Services	PD02013	Police Academy Renovation	\$750,000
	PD02016	New Mt. Moriah Station	\$4,000,000
	PD04022	In-Car Video - GPS	\$1,000,000
	PD04029	Radio Maintenance Building Rehab Project	\$300,000
Police Services Subtotal			\$6,050,000
Public Works	PW23100	Asphalt Paving Coverline	\$20,000,000
	PW23200	Replace Various Sidewalks Coverline	\$500,000
	PW23300	ADA Curb Ramp Coverline	\$1,000,000
	PW23400	Bridge Repair Coverline	\$800,000
	PW01290	Channel Avenue Repaving	\$1,400,000
Public Works Subtotal			\$23,700,000
GRAND TOTAL - G.O. BONDS			\$95,221,200

FY2023 CIP Resolution Capital Pay Go APPENDIX B
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Division	Project Number	Project Name	Funding/Allocation
City Council	CCTBD	Council Directed Improvements - Libraries, Parks, Community Centers	\$2,600,000
		City Council Subtotal	\$2,600,000
Engineering	EN23200	Traffic Calming Devices Coverline FY23	\$500,000
		Engineering Subtotal	\$500,000
General Services	GS23100	Major Modifications (Property Maintenance) Coverline	\$1,000,000
		General Services Subtotal	\$1,000,000
Memphis Parks	PKTBD	Ida B. Wells Park Renovation	\$300,000
	PK23100	Memphis Parks Coverline	\$1,000,000
	PKTBD	Neighborhood Splash Pad	\$1,200,000
	PKTBD	Neighborhood Splash Pad	\$1,200,000
	PKTBD	Davy Crockett Outdoor Park	\$2,200,000
		Memphis Parks Subtotal	\$5,900,000
Memphis River Parks	GATBD	Mud Island Monorail and Renovations	\$5,500,000
		Memphis River Parks Subtotal	\$5,500,000
Public Works	PW23200	Replace Various Sidewalks Coverline	\$500,000
	PWTBD	Harbor Docks	\$10,000,000
	Public Works Subtotal		\$10,500,000
GRAND TOTAL - CAPITAL PAY GO			\$26,000,000

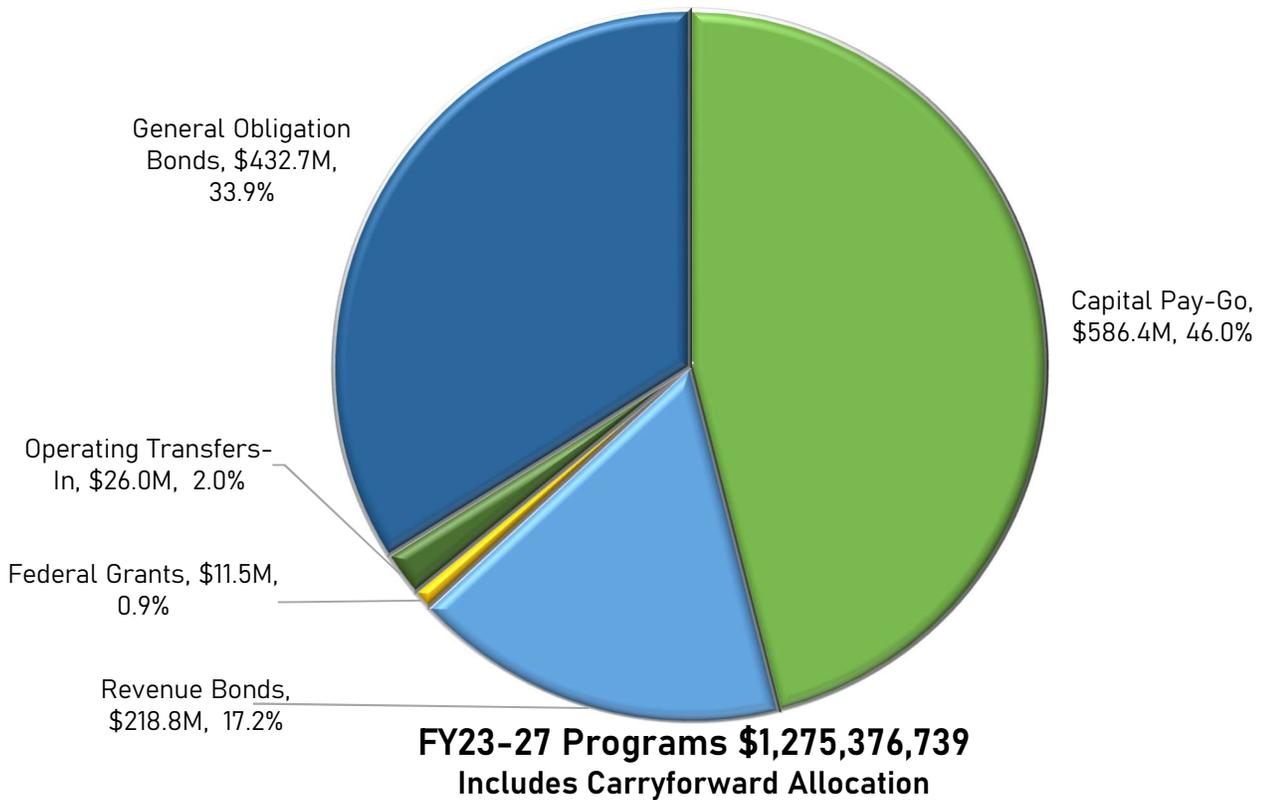
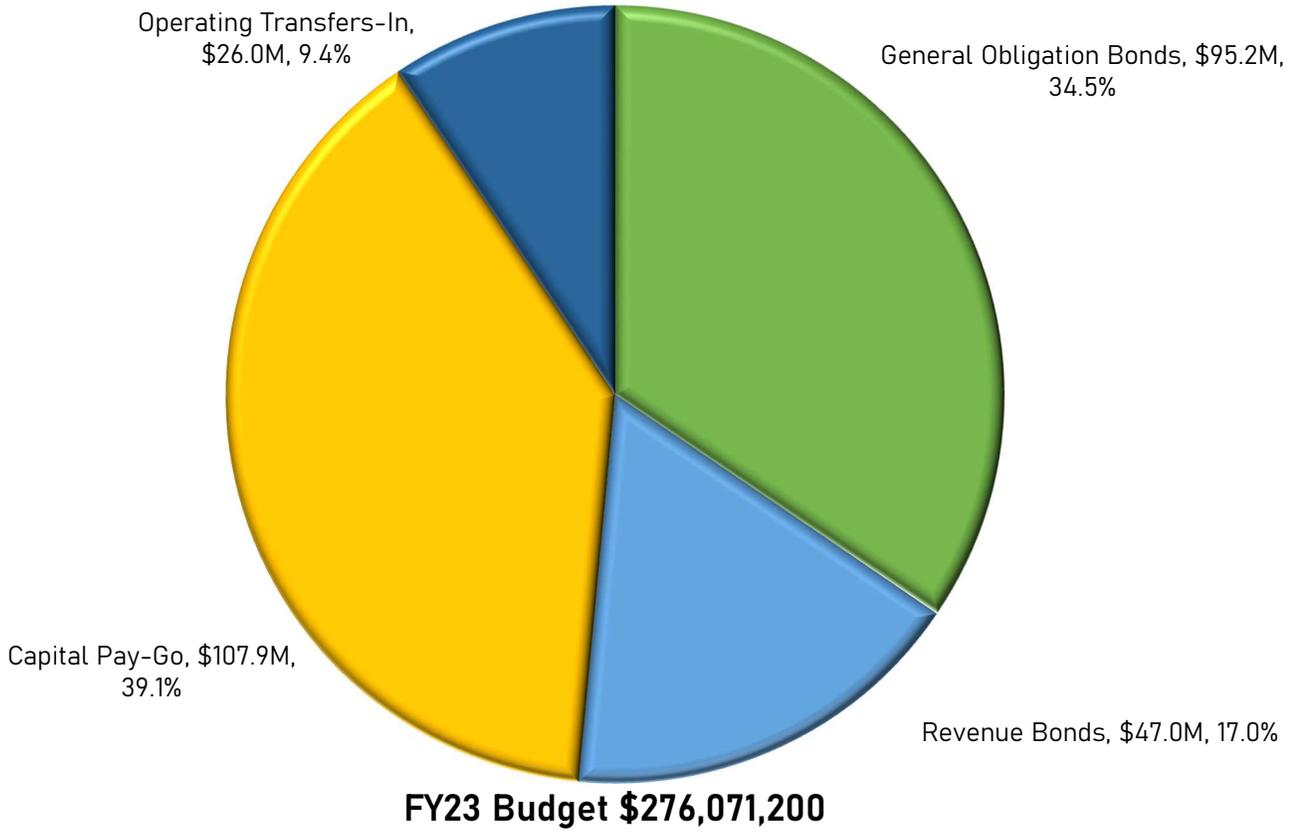
<p>FY2023 CIP Resolution Enterprise Funds APPENDIX C</p>

Division	Project Number	Project Name	Funding/Allocation
Sewer	SW23100	FY23 Misc Subdivisions Outfalls Coverline	\$3,500,000
	SW23200	FY23 Rehab Existing Coverline	\$14,500,000
	SW23300	FY23 Service Unsewered Coverline	\$2,000,000
	SW02011	Covered Anaerobic Lagoon	\$4,000,000
	SW02033	South Plant Expansion	\$32,500,000
	SW04009	Stiles Plant Modification	\$10,000,000
	SW04011	Stiles WWTF Biosolids Upgrades	\$31,000,000
	SW05001	Sewer Assessment and Rehab	\$40,000,000
		SEWER TOTAL	\$137,500,000
Storm Water	ST02001	Design - ST Coverline	\$6,000,000
	ST03205	Drainage - ST Coverline	\$10,000,000
	ST03211	Curb & Gutter Miscellaneous Locations Coverline	\$500,000
	ST03214	Flood Mitigation Coverline	\$350,000
	ST03216	Bridge Repair Coverline	\$500,000
		STORM WATER TOTAL	\$17,350,000
		GRAND TOTAL - ENTERPRISE FUNDS	\$154,850,000

City Wide Summary by Category

	Carryforward	FY23	FY24	FY25	FY26	FY27	Total
Revenue Sources							
Capital Pay-Go	212,152,606	107,850,000	94,850,000	94,350,000	41,350,000	35,850,000	586,402,606
Federal Grants CIP	11,490,435	-	-	-	-	-	11,490,435
General Obligation Bonds	5,001,679	95,221,200	102,475,562	78,849,473	75,132,032	76,053,752	432,733,698
Operating Transfers-In	-	26,000,000	-	-	-	-	26,000,000
Sewer Revenue Bonds	70,000,000	30,000,000	25,000,000	-	-	-	125,000,000
Storm Water Revenue Bonds	7,350,000	17,000,000	17,000,000	17,000,000	17,700,000	17,700,000	93,750,000
Total Revenues	\$ 305,994,720	\$ 276,071,200	\$ 239,325,562	\$ 190,199,473	\$ 134,182,032	\$ 129,603,752	\$ 1,275,376,739
Expenditure Types							
Architecture and Engineering	128,334,932	85,610,000	84,735,000	68,212,000	40,050,000	39,550,000	446,491,932
Contract Construction	175,368,038	172,475,000	132,940,750	101,893,281	73,650,000	69,518,000	725,845,069
Furniture Fixture Equipment	1,537,750	1,335,000	1,635,543	680,000	700,000	700,000	6,588,293
Information Technology	450,000	7,120,000	5,627,365	4,080,000	4,097,000	4,113,000	25,487,365
Land Acquisition	-	1,260,000	310,000	310,000	310,000	310,000	2,500,000
Land Development	-	100,000	-	-	-	-	100,000
Other Cost	304,000	2,171,200	2,576,904	3,024,192	2,375,032	2,412,752	12,864,080
Vehicles CAP	-	6,000,000	11,500,000	12,000,000	13,000,000	13,000,000	55,500,000
Total Expenditures	\$ 305,994,720	\$ 276,071,200	\$ 239,325,562	\$ 190,199,473	\$ 134,182,032	\$ 129,603,752	\$ 1,275,376,739

Where the Money Comes From

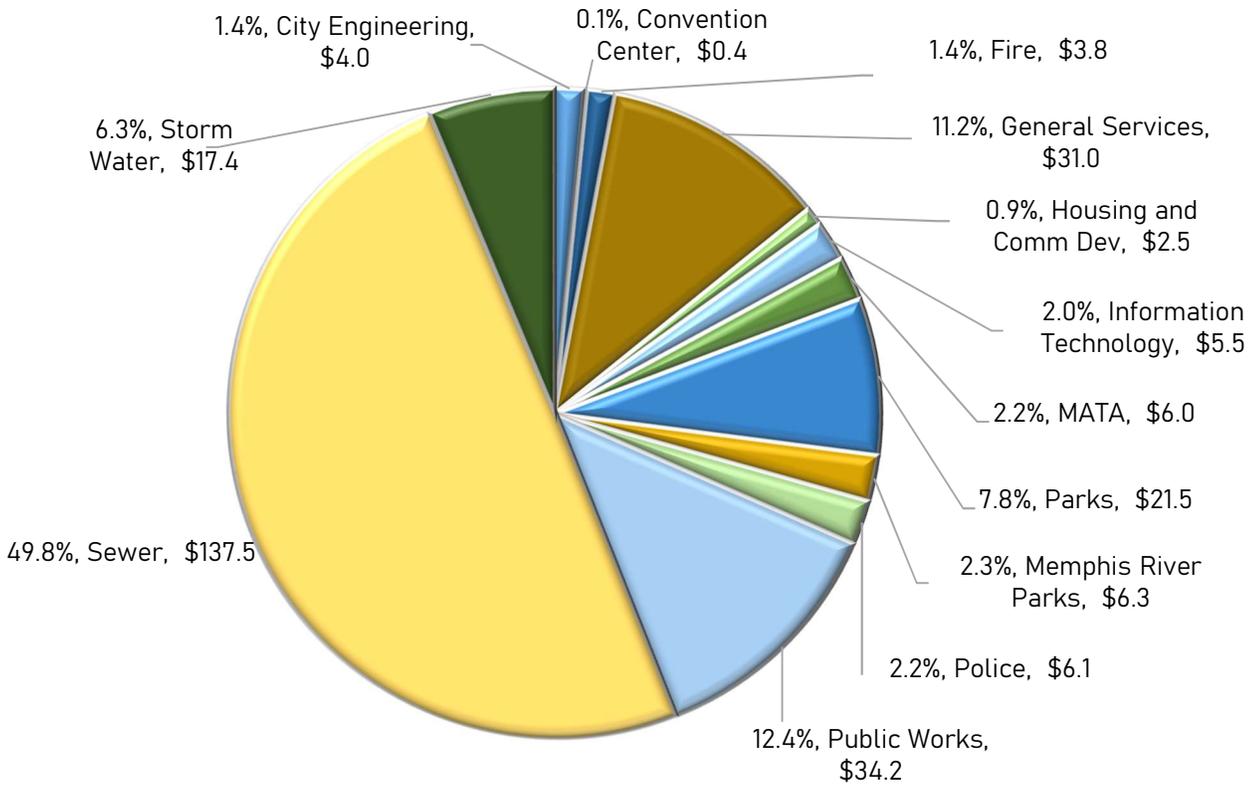


City Wide Summary by Division

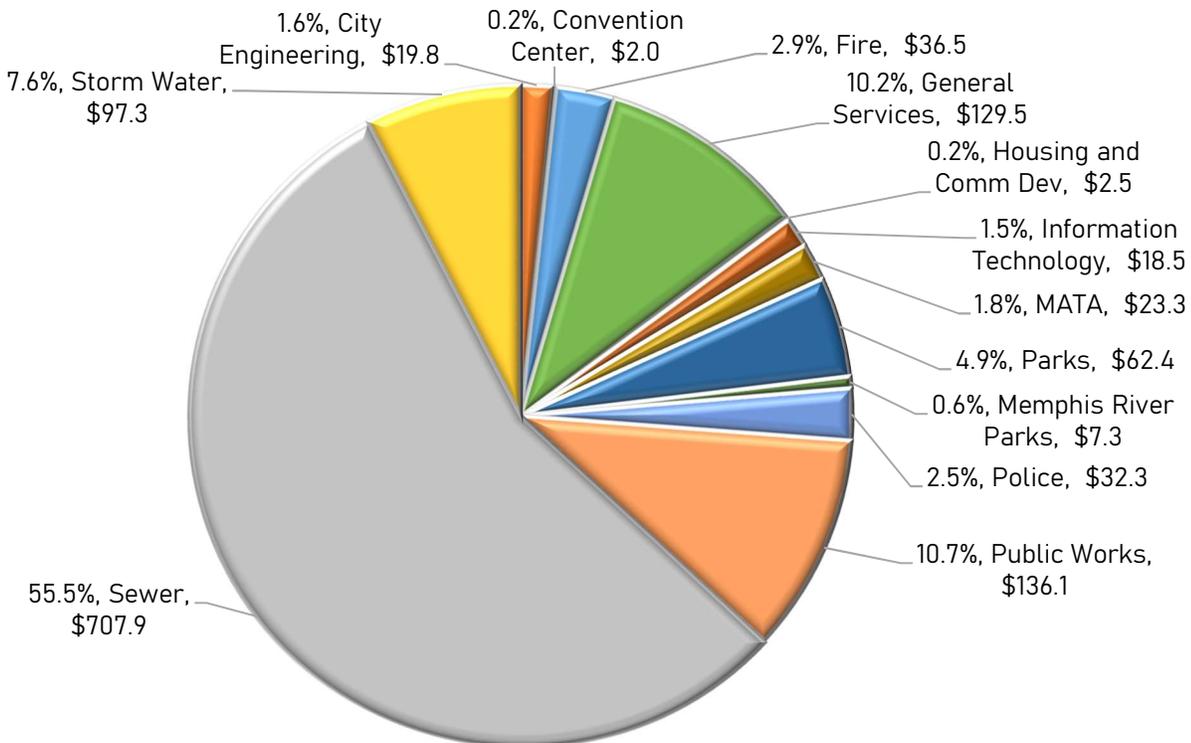
Division	Carryforward	FY23	FY24	FY25	FY26	FY27	Total
City Engineering	763,057	4,000,000	3,760,000	3,760,000	3,760,000	3,760,000	19,803,057
Convention Center	-	400,000	400,000	400,000	400,000	400,000	2,000,000
Fire Services	415,380	3,771,200	10,471,904	6,214,192	7,345,032	8,250,752	36,468,460
General Services	-	31,000,000	26,000,000	24,500,000	24,000,000	24,000,000	129,500,000
HCD	-	2,500,000	-	-	-	-	2,500,000
Information Technology	-	5,500,000	3,250,000	3,250,000	3,250,000	3,250,000	18,500,000
MATA	2,291,750	6,000,000	5,755,750	7,791,441	750,000	750,000	23,338,941
Memphis Parks	300,000	21,500,000	20,850,000	7,250,000	6,250,000	6,250,000	62,400,000
Memphis River Parks	-	6,300,000	250,000	250,000	250,000	250,000	7,300,000
Police Services	-	6,050,000	9,437,908	3,133,840	6,827,000	6,843,000	32,291,748
Public Works	12,721,927	34,200,000	22,300,000	22,300,000	22,300,000	22,300,000	136,121,927
Sewer	280,373,624	137,500,000	119,500,000	94,000,000	41,000,000	35,500,000	707,873,624
Storm Water	9,128,982	17,350,000	17,350,000	17,350,000	18,050,000	18,050,000	97,278,982
Total	305,994,720	276,071,200	239,325,562	190,199,473	134,182,032	129,603,752	1,275,376,739

Program Use of Funds

FY23 Budget \$276,071,200 (in millions)



FY23 - FY27 Programs (in millions)
\$1,275,376,739 Includes Carryforward Allocation



GENERAL FUND REVENUES

The financial data presented in this section represents the revenues for the City of Memphis General Fund.

Revenue Forecasting Methodology

Revenue forecasting is the process of calculating the estimated projection of the amount of revenue generated by the City's operations over a specific period of time. To balance the budget, both expenditures and revenues must be determined. This requires the projection of revenues to understand the level of funding available for services and capital spending. Preparing revenue projections also helps to understand trends, the sensitivity of different assumptions, and what effect those factors a local government can control and the impact those controls can have on the calculation. Certain revenue sources have uncertainty that cannot be controlled and can depend on outside forces over which there is little municipal regulation. There are also added complexities due to the many different revenue sources and different estimation techniques. The ultimate objective is for revenue forecasts to be as consistent and as accurate as possible which ensures stability in the budgeting process.

By statute, local governments must make reasonable estimates of expected revenues. The experience of revenue realizations in past years is a good benchmark for "reasonable". Developing a basic understanding of what drives revenues for local governments is an important part of understanding the basis and sources of revenues. The goal of the City revenue estimation methods is accuracy (manageable effort with time and resources), transparency (understood by others), and proof of qualitative and quantitative method utilization.

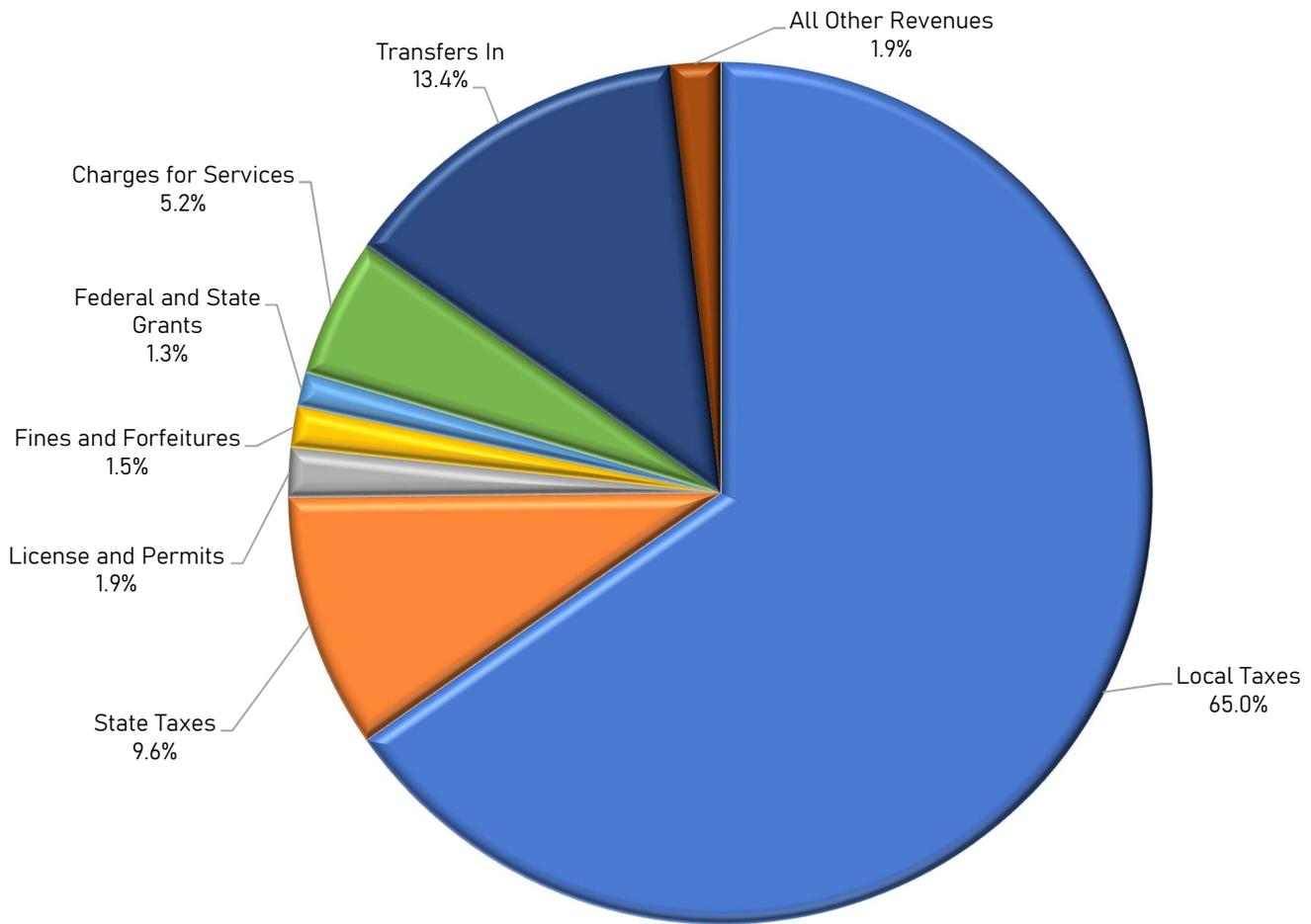
Quantitative methods depend on using numbers to estimate revenues. The City utilizes several years of data and multiple techniques of varying complexity and resource requirements, including trend models of historical data, and casual models based on historical patterns with identified economic factors which may result in revenue forecast that result in slight or significant variances from the historical data. Estimation of large revenue sources can be determined on the tax base or the collected revenue amounts. The fiscal year 2022 included a property reappraisal cycle, and as such parameters of determining the new tax rate base was taken into consideration for the calculation of projected property tax revenues. Sales Tax for fiscal year 2022 also proved to be significantly higher than the most recent historical years resulting in higher revenue estimates which were more in alignment with an incremental model forecast. Economist almost universally expected that states and local governments would suffer revenue shortfalls as a result of the pandemic. Congress approved megabillion-

dollar aid packages to provide relief from a pandemic recession that no one had ever experienced. However, the federal relief sent directly to households provided for spending that supported sales tax, and as a result escalated sales tax revenue.

Estimation of smaller revenue sources (i.e. fees and fines) are based on historical data, but also took into consideration key economic drivers (i.e. temporary closure of courts, population, demographics, collection rates, administrative variables) and other impacts of the pandemic.

To ensure systematic flow and stability to the revenue projections, annual projections are compared monthly to actual results to determine accuracy of the forecast. As a result, knowledge about the precision of estimates for different revenues sources and different methods can be used to increase accuracy and transparency. To provide understanding of future revenues, revenue estimation is extended for multiple years into the future. When combined with projection of expenses for the future, examining the balance can indicate future capability to fund services and capital expenditures along with the possible need for changes or adjustments to maintain a balanced budget and healthy financial and fiscal condition.

FY23 Adopted Budget Revenues



	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Revenues				
Local taxes	\$ 483,870,418	\$ 464,995,000	\$ 498,538,938	\$ 489,645,000
State taxes	74,322,423	67,135,000	73,542,000	71,685,000
Licenses and permits	14,806,522	12,952,750	13,028,750	14,006,000
Fines and forfeitures	10,338,432	11,547,200	11,425,232	11,588,900
Charges for services	35,593,623	31,451,901	38,351,249	39,145,000
Use of money and property	302,443	510,000	60,000	325,000
Federal grants	82,538,396	5,073,006	8,063,976	9,500,000
State grants	10,000,000	5,000,000	5,000,000	-
Intergovernmental revenues	10,610,475	4,119,982	4,000,000	4,296,980
Other revenues	14,058,190	7,127,875	11,417,183	9,398,700
Transfers in	85,531,507	82,904,000	82,144,018	100,593,000
Contributed from fund balance	-	23,175,211	-	-
Total Revenues	\$ 821,972,429	\$ 715,991,924	\$ 745,571,346	\$ 750,183,580

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUES				
Local taxes				
Ad valorem tax - current	255,570,616	255,000,000	256,000,000	258,400,000
Ad valorem tax - current sale of receivables	6,461,472	6,000,000	4,000,000	4,000,000
Ad Valorem tax prior	3,801,162	3,500,000	3,500,000	3,500,000
Ad valorem tax - prior one time assessment	43,332	-	8,238	-
Special assessment tax	918,437	725,000	725,000	800,000
Property taxes interest & penalty	7,121,623	5,600,000	5,600,000	6,500,000
Bankruptcy interest & penalty	103,565	100,000	50,000	100,000
Interest & penalty - sale of tax rec	859,922	1,000,000	1,000,000	1,000,000
PILOT's	4,048,291	5,000,000	5,000,000	5,000,000
State apportionment TVA	7,751,713	7,800,000	7,800,000	7,800,000
Local sales tax	139,318,945	130,000,000	160,000,000	145,000,000
Tourism development zone local sales	19,326	-	15,700	-
Beer sales tax	14,081,680	15,000,000	15,000,000	15,500,000
Alcoholic beverage inspection fee	8,044,345	6,600,000	6,600,000	7,500,000
Mixed drink tax	6,018,250	5,000,000	7,500,000	7,500,000
Gross rec business tax	16,286,970	12,000,000	12,000,000	13,000,000
Excise tax	2,752,849	2,000,000	2,570,000	2,500,000
Franchise tax - telephone	1,053,137	1,000,000	1,000,000	1,000,000
Cable tv franchise fees	4,172,458	4,200,000	4,200,000	4,200,000
Fiber optic franchise fees	1,866,878	1,400,000	2,800,000	3,000,000
Misc franchise tax	811,600	850,000	850,000	850,000
Interest, penalties & commission	471,627	350,000	450,000	400,000
Business tax fees	1,672,638	1,300,000	1,300,000	1,500,000
Misc fax recoveries	349,938	300,000	300,000	325,000
MLGW pipeline	269,646	270,000	270,000	270,000
Total Local taxes	483,870,418	464,995,000	498,538,938	489,645,000

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
State taxes				
Sports betting	394,692	100,000	425,000	400,000
State sales tax	67,531,299	64,000,000	70,000,000	68,000,000
Telecommunication sales tax	1,347,209	1,000,000	1,000,000	1,200,000
State income tax	2,940,129	-	-	-
State shared beer tax	306,255	300,000	300,000	300,000
Alcoholic beverage tax	491,162	450,000	450,000	450,000
Spec petroleum product tax	1,284,274	1,285,000	1,285,000	1,285,000
Local occupancy tax	27,402	-	82,000	50,000
Total state taxes	74,322,422	67,135,000	73,542,000	71,685,000
Licenses and permits				
Auto registration fee	13,785,451	12,000,000	12,000,000	13,000,000
Dog license	242,975	225,000	225,000	225,000
County dog license fee	109,334	88,000	105,000	128,000
Liquor by ounce license	224,163	240,000	240,000	240,000
Taxi drivers license	10,016	6,000	6,500	9,000
Gaming pub amus permit fee	10,667	3,750	3,750	12,000
Wrecker permit fee	12,000	20,000	18,500	17,000
Misc permits	210,534	170,000	225,000	171,000
Beer application	33,292	30,000	32,000	33,000
Beer permit privilege tax	134,185	135,000	135,000	135,000
Sidewalk permit fees	33,904	35,000	38,000	36,000
Total licenses and permits	14,806,522	12,952,750	13,028,750	14,006,000
Fines and forfeitures				
Court fees	3,507,944	4,200,000	4,000,000	4,200,000
Court costs	3,536,371	4,000,000	3,800,000	4,000,000
Fines & forfeitures	2,901,945	3,000,000	3,193,191	3,000,000
Seizures	15,725	20,000	18,625	20,000
Beer board fines	600	-	37,500	1,500

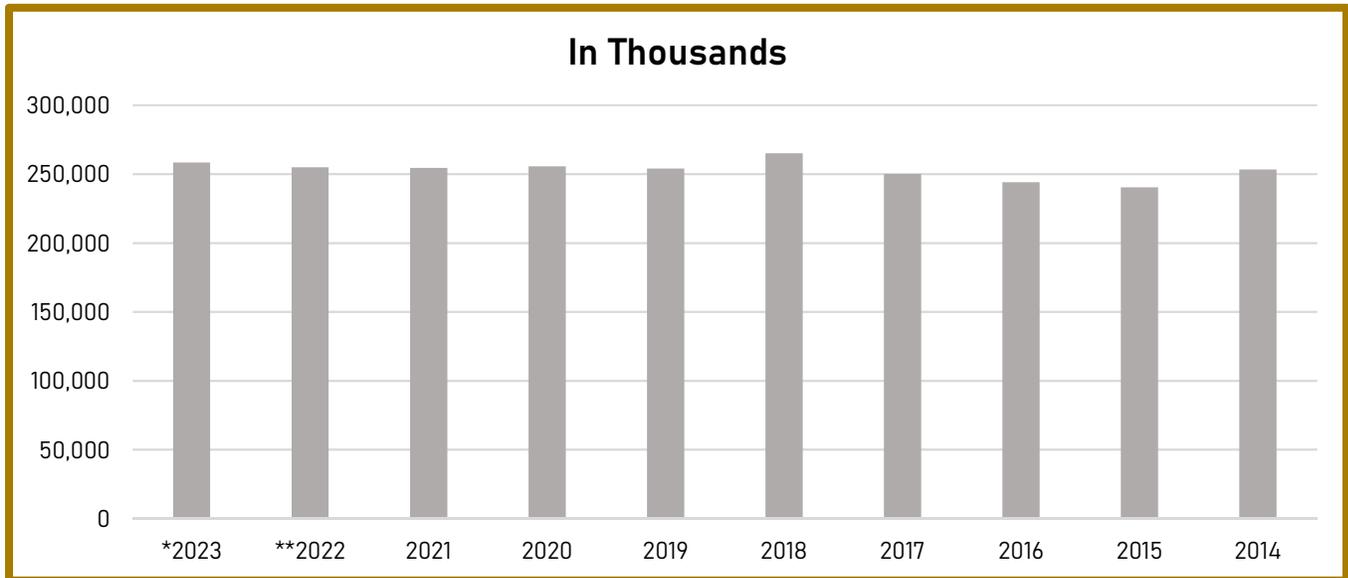
	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Arrest fees	99,184	70,000	89,000	100,000
DUI BAC fees	2,016	2,000	1,115	2,000
Sex offender registry fees	123,150	100,000	140,800	110,000
Library fines & fees	116,097	120,000	120,000	120,000
Vacant property registration fee	35,400	35,200	25,000	35,400
Total fines and forfeitures	10,338,432	11,547,200	11,425,232	11,588,900
Charges for Services				
Subdivision plan inspection fee	277,224	250,000	250,000	275,000
Parking	105,141	150,000	350,000	200,000
Senior citizen's meals	75,049	50,000	68,000	75,000
Concessions	607,319	2,000,000	2,750,000	2,500,000
Golf car fees	1,204,716	1,000,000	1,200,000	1,000,000
Pro shop sales	155,086	125,000	150,000	155,000
Green fees	1,543,752	1,300,000	1,400,000	1,400,000
Softball	37,800	25,000	25,000	35,000
Swimming	-	-	2,432	-
Ball field permit	22,171	15,000	25,000	22,000
Class fees	2,180	500	13,000	2,000
Day Camp Fees	-	-	63	-
Parking meters	785,689	800,000	700,000	800,000
Ambulance service	24,030,022	20,400,000	24,500,000	24,000,000
Rental fees	1,613,352	1,400,000	1,400,000	1,500,000
MLG&W rent	1,600	2,400	2,400	2,000
Rent of land	249,474	210,000	210,000	225,000
Parking lots	359,363	400,000	100,000	375,000
Easements & encroachments	77,191	65,000	50,000	75,000
Tax sales attorney fees	879,042	600,000	600,000	700,000
Street cut inspection fee	170,853	50,000	400,000	2,200,000
Traffic signals	223,411	175,000	175,000	200,000

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Signs-loading zones	32,817	30,000	172,000	125,000
Arc lights	3,889	4,000	4,000	4,000
Wrecker & storage charges	983,470	800,000	1,063,511	900,000
Shelter fees	345,329	300,000	330,000	350,000
Police special events	239,364	350,000	375,723	300,000
Outside revenue	898,856	300,000	1,200,000	1,000,000
Tow fees	642,177	600,000	703,120	625,000
HCD - docking fees	27,285	50,000	132,000	100,000
Total charges for services	35,593,623	31,451,901	38,351,249	39,145,000
Use of money and property				
Interest on investments	53,392	400,000	-	75,000
Net income/investors	154,197	50,000	-	150,000
State litigation tax commission	94,855	60,000	60,000	100,000
Total use of money and property	302,443	510,000	60,000	325,000
Federal grants				
Federal grants	75,857,620	2,650,000	5,700,000	3,000,000
Federal grants - others	542,616	400,000	363,976	500,000
FEMA reimbursement	6,138,160	2,023,006	2,000,000	6,000,000
Total federal grants	82,538,396	5,073,006	8,063,976	9,500,000
State grants				
State grants	10,000,000	5,000,000	5,000,000	-
Total state grants	10,000,000	5,000,000	5,000,000	-
Intergovernmental revenues				
International airport	3,910,475	4,119,982	4,000,000	4,296,980
MATA	6,700,000	-	-	-
Total intergovernmental revenues	10,610,475	4,119,982	4,000,000	4,296,980

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Other revenues				
Miscellaneous auctions	3,924,568	2,500,000	3,713,000	3,500,000
Sale of capital assets	33,969	-	30,000	-
Local shared revenue	696,287	675,000	650,000	695,000
Anti-neglect enforcement program	1,680	3,000	3,000	3,000
Property insurance recoveries	80,743	135,000	897,000	100,000
Peachtree recovery services	-	-	200,000	200,000
Rezoning ordinance publication fees	5,525	5,000	5,000	5,000
Sale of reports	495,367	435,000	209,115	500,000
Center city commission	39,386	-	-	-
City of Bartlett	1,095,086	1,034,000	1,034,000	1,050,000
Utility warranty program	154,747	135,000	200,000	155,000
Miscellaneous income	341,200	300,000	1,447,003	325,000
Subdivision sidewalk fees	30,823	25,000	150,000	50,000
Sewer fund cost allocation	1,075,000	1,075,000	1,075,000	1,075,000
Unclaimed property	1,000	-	-	-
Fire - misc collections	45,166	45,000	20,000	45,000
Cash overage/shortage	9,424	-	2,334	-
Donated revenue	696,038	600,000	225,000	500,000
Coca - Cola sponsorship	101,163	100,000	113,654	100,000
Vendor rebates	13,129	10,000	79,000	20,000
FNMA service fees	697	875	500	700
Subrogation claims	87,966	50,000	50,000	75,000
Miscellaneous revenue	285,946	-	471,727	1,000,000
Recovery of prior year expense	4,843,278	-	840,000	-
Mow to own - program fees	-	-	1,850	-
Total other revenues	14,058,190	7,127,875	11,417,183	9,398,700

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Transfers in				
In lieu of taxes-MLGW	58,977,197	56,411,000	56,411,000	58,500,000
In lieu of taxes-Sewer	10,317,677	10,300,000	9,517,055	10,000,000
Oper tfr in - Solid Waste Fund	750,000	750,000	750,000	750,000
Oper tfr in - Hotel/Motel Fund	43,633	-	-	-
Oper tfr in - Debt Service Fund	-	-	22,963	-
Oper tfr in - Sewer Operating/CIP	1,737,000	1,737,000	1,737,000	1,737,000
Oper tfr In - Metro Alarm	1,600,000	1,600,000	1,600,000	1,600,000
Oper tfr In - Storm Water	106,000	106,000	106,000	106,000
Oper tfr in - Sales Tax Referendum 2019	12,000,000	12,000,000	12,000,000	27,900,000
Total transfers in	85,531,507	82,904,000	82,144,018	100,593,000
Contributed from fund balance				
Contributed from unassigned fund balance	-	23,175,211	-	-
Total contributed from fund balance	-	23,175,211	-	-
Total revenues	821,972,429	715,991,924	745,571,345	750,183,580

Current Property Tax



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2022	258,400	1.3%	2018	265,000	6.0%
2022	255,000	0.2%	2017	250,024	2.4%
2021	254,500	-0.4%	2016	244,128	1.5%
2020	255,647	0.6%	2015	240,459	-5.1%
2019	254,000	-4.2%	2014	253,317	4.5%

*FY23 Adopted
 **FY22 Forecast

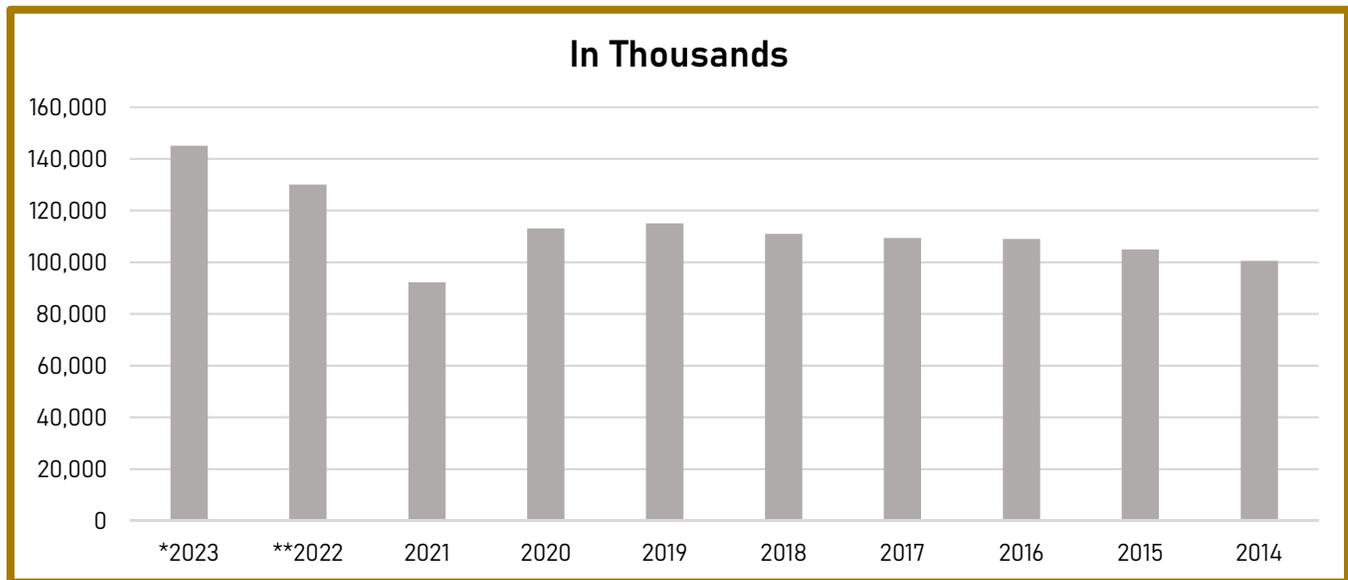
Property Tax is the largest source of revenue for the City. Property assessments are made by the Shelby County Tax Assessor based on the estimated appraised value and the following property classifications:

- Residential and Farm Real Property = 25% of Appraised Value
- Personal property = 30% of Appraised Value
- Commercial and Industrial Real Property = 40% of Appraised Value
- Public Utilities and Railroads = 55% of Appraised Value Assessed by Tennessee Regulatory Authority (TRA).

Tax bills originate from, and collections are made by, the City Treasurer's Office, based on the tax rate set by the City Council and applied to the assessment provided by the County Assessor and the TRA. Taxes are due and payable when the tax bills are mailed, normally July 1, and become delinquent sixty days thereafter, normally September 1. About 95% of the taxes are collected in the first four months of tax mailings. Through fiscal year 2014, City Schools and the Debt Service Fund shared proceeds of this tax. Beginning in fiscal year 2013, City Schools merged with County Schools and was not allocated City property tax. The Debt Service Fund still receives a portion of this tax, as do other funds to a much lesser degree. There are no restrictions on property tax increases. However, tax rates are approved by Ordinance.

Major Influences: Deannexations, Appraisals, Development and Population changes

Local Sales Tax



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2023	145,000	11.5%	2018	111,000	1.5%
2022	130,000	40.9%	2017	109,400	0.4%
2021	92,250	-18.4%	2016	109,000	3.9%
2020	113,100	-1.6%	2015	104,869	4.4%
2019	114,962	3.6%	2014	100,455	1.5%

*FY23 Adopted

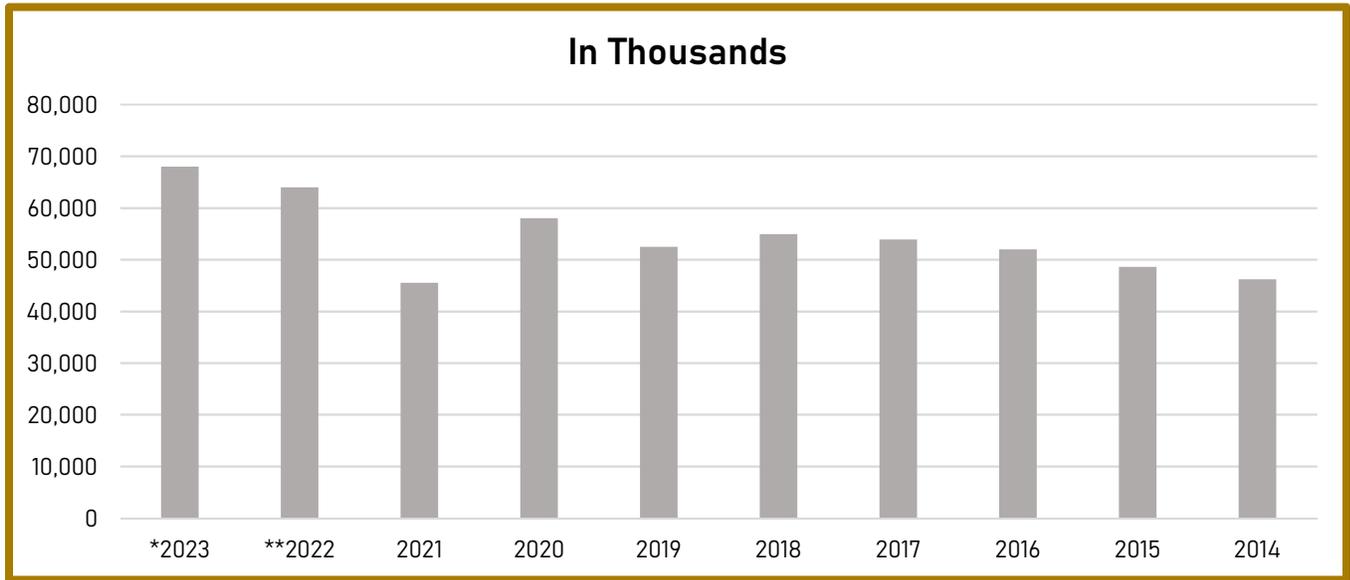
**FY22 Forecast

This is the second largest revenue source for the City and is charged on gross proceeds derived from retail sales or use of tangible personal property and certain specific services. It is computed at 2.25% of the amount of each transaction with one-half of the proceeds allocated to education. Prior to the change discussed below, the rate was last changed in 1984 from 1.5% to 2.25%.

By referendum passed by voting citizens of Memphis in October 2019, the local sales tax rate was increased by 0.5% to 2.75%. The new tax rate went into effect January 1, 2020. The revenues generated from the 0.5% increase are recorded in the 2019 Sales Tax Referendum Fund (see "Special Revenue Funds" section). Because these funds are earmarked for specified use in accordance with the referendum, revenues generated from the referendum are not included in the above table.

Major Influences: Population changes, and Taxable sales

State Sales Tax



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2023	68,000	6.3%	2018	54,900	1.9%
2022	64,000	40.6%	2017	53,900	3.7%
2021	45,525	-21.5%	2016	52,000	7.0%
2020	58,000	10.5%	2015	48,584	5.1%
2019	52,496	-4.4%	2014	46,218	5.4%

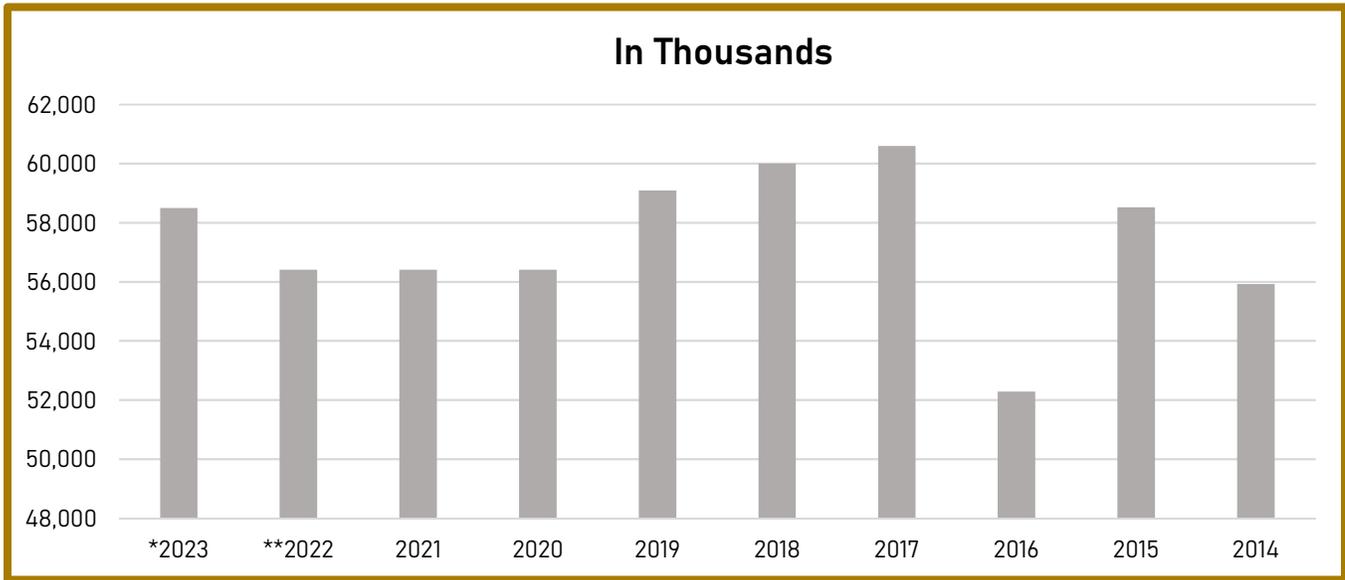
*FY23 Adopted

**FY22 Forecast

This is the state shared revenue the city receives by allocation. The current rate is 7.0% and is charged on gross proceeds derived from retail sales or use of tangible property and certain specific services. One percent (1.0%) goes to the State's General Fund. Of the 6.0% remaining, 0.5% goes to education. Municipalities share the portion of the revenues not retained in the State's General Fund or withheld for education. This portion is allocated among the municipalities on a per capita basis. Changes in fees require General Assembly vote - T.C.A. 67-6-103.

Major Influences: Population (relative to State) and Taxable sales

In lieu of Tax – MLGW



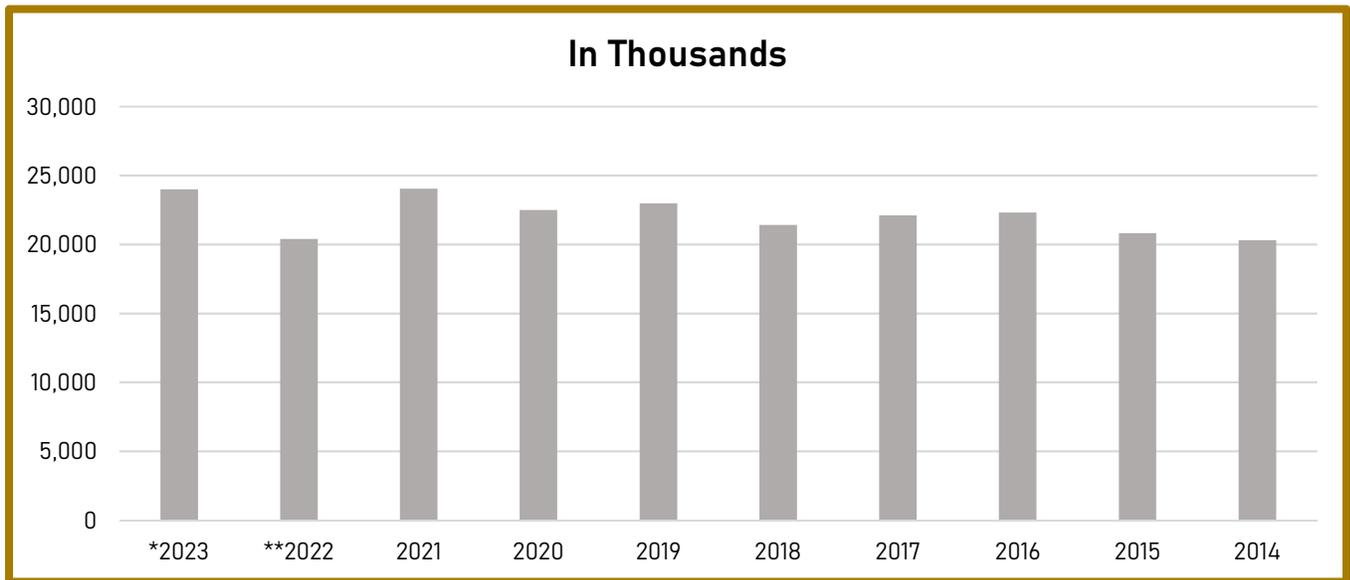
Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2023	58,500	3.7%	2018	60,006	-1.0%
2022	56,411	0.0%	2017	60,595	15.9%
2021	56,411	0.0%	2016	52,282	-10.7%
2020	56,411	-4.5%	2015	58,515	4.6%
2019	59,085	-1.5%	2014	55,923	1.5%

*FY23 Adopted
 **FY22 Forecast

The Memphis Light Gas and Water Division makes in-lieu-of property tax equivalent payments as provided by the Municipal Electric System Tax Equivalent Law and the Municipal Gas System Tax Equivalent Law, both of which provide a uniform formula for establishing such payments. This payment is shared with Shelby County according to State law. This revenue is limited to the calculation defined in the State law - T.C.A. 7-52-307 and T.C.A. 7-39-404.

Major Influences: Municipal Electric/Gas System Tax Equivalent Laws

Ambulance Service Fees



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2023	24,000	17.6%	2018	21,400	-4.0%
2022	20,400	-15.1%	2017	22,300	0.0%
2021	24,030	6.8%	2016	22,300	7.2%
2020	22,500	-2.1%	2015	20,800	2.5%
2019	22,976	7.4%	2014	20,300	-3.3%

*FY23 Adopted

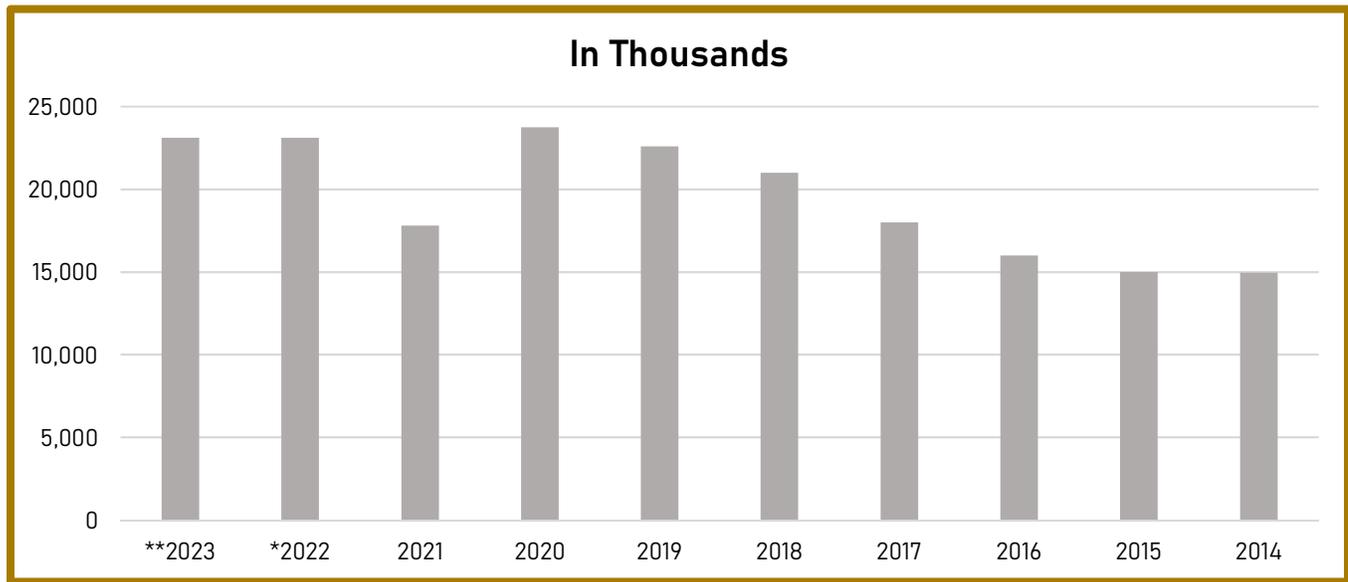
**FY22 Forecast

The Memphis Fire Department (MFD) operates one of the most progressive Emergency Medical Services (EMS) systems in the U.S. and is the largest EMS system in Tennessee and the Mid-South. The MFD runs 35 ambulances daily that respond to 911 calls to get quality care to critical scenes quickly.

Ambulance Service Fees have two parts: 1) fee for initial pick-up; and 2) per-mile charge.

Major Influences: Population (demographics), Health Climate of Mid-South Area

Municipal State Street Aid



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2023	23,110	0.0%	2018	21,000	16.7%
2022	23,110	29.8%	2017	18,000	12.5%
2021	17,803	-25.0%	2016	16,000	6.7%
2020	23,753	5.1%	2015	15,000	0.3%
2019	22,600	7.6%	2014	14,962	-6.5%

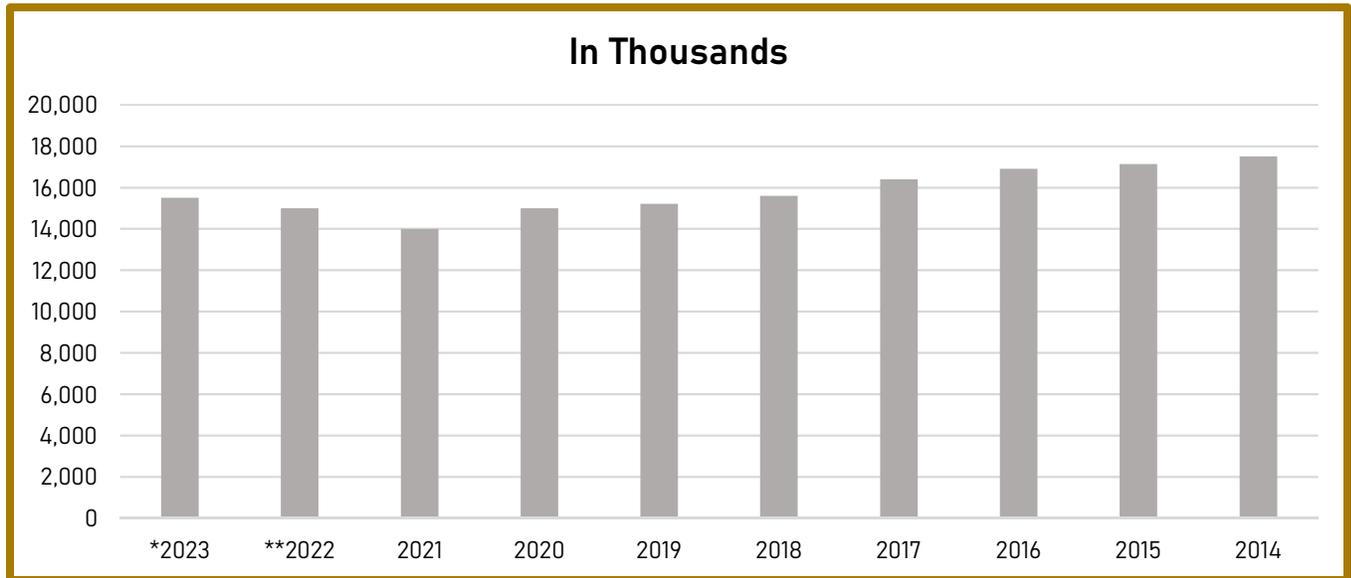
*FY23 Adopted
 **FY22 Forecast

Local share of state gasoline and other motor fuel taxes comprised of the following: Gasoline Tax, Diesel Tax, Liquefied Gas Tax on vehicles, Compressed Natural Gas Tax, Prepaid User Diesel Tax, and IMPROVE Tax Distribution is based upon population. Revenue is distributed monthly by the State-T.C.A. 67-3-202, and T.C.A. 67-3-1309.

Major Influences: Population and Gasoline Sales

Note: As of FY2017 Municipal State Street Aid tax revenues are not in the General Fund revenues and are therefore not included in the FY23 General Fund Adopted Budget as such. These revenues are instead recorded in the State Street Aid Fund (see "Special Revenue Funds" section), then transferred out to the General Fund as Expense Recovery. Because gas tax remains a significant source of revenue for the City and the change in accounting has a zero effect on the General Fund, the city will continue to report the revenues here.

Beer Sales Tax



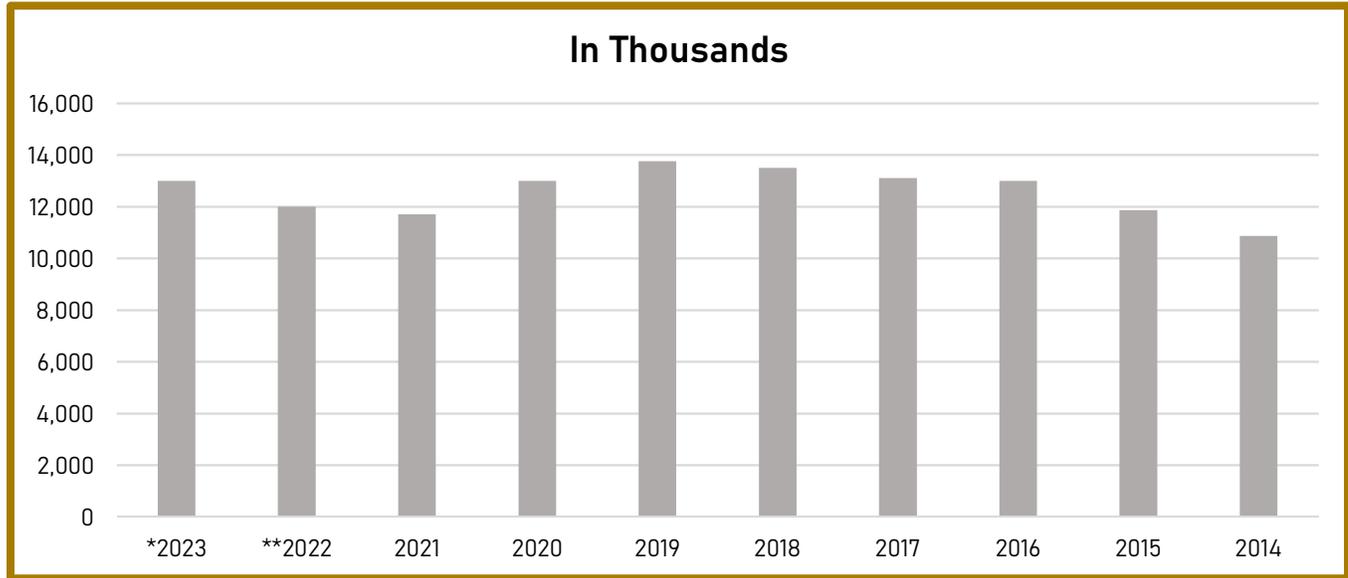
Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2023	15,500	3.3%	2018	15,600	-4.9%
2022	15,000	7.2%	2017	16,400	-3.0%
2021	13,995	-6.7%	2016	16,900	-1.4%
2020	15,000	-1.4%	2015	17,137	-2.1%
2019	15,207	-2.5%	2014	17,496	15.9%

**FY23 Adopted*
***FY22 Forecast*

Beginning in 2014, the beer tax is imposed at \$35.60 per barrel of retail purchases from licensed wholesalers. Prior to fiscal year 2014, this tax was levied at 17% on the sale of beer to wholesalers. Fees are remitted to the city by wholesalers monthly – T.C.A. 57-6-103 (FY2014) and T.C.A. 57-5-103 (prior to FY2014).

Major Influences: Wholesaler quantities and Consumption rates

Gross Receipts Business Tax



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2023	13,000	8.3%	2018	13,500	3.8%
2022	12,000	2.6%	2016	13,000	0.0%
2021	11,700	-10.0%	2016	13,000	9.6%
2020	13,000	-5.5%	2015	11,862	9.1%
2019	13,759	1.9%	2014	10,871	8.7%

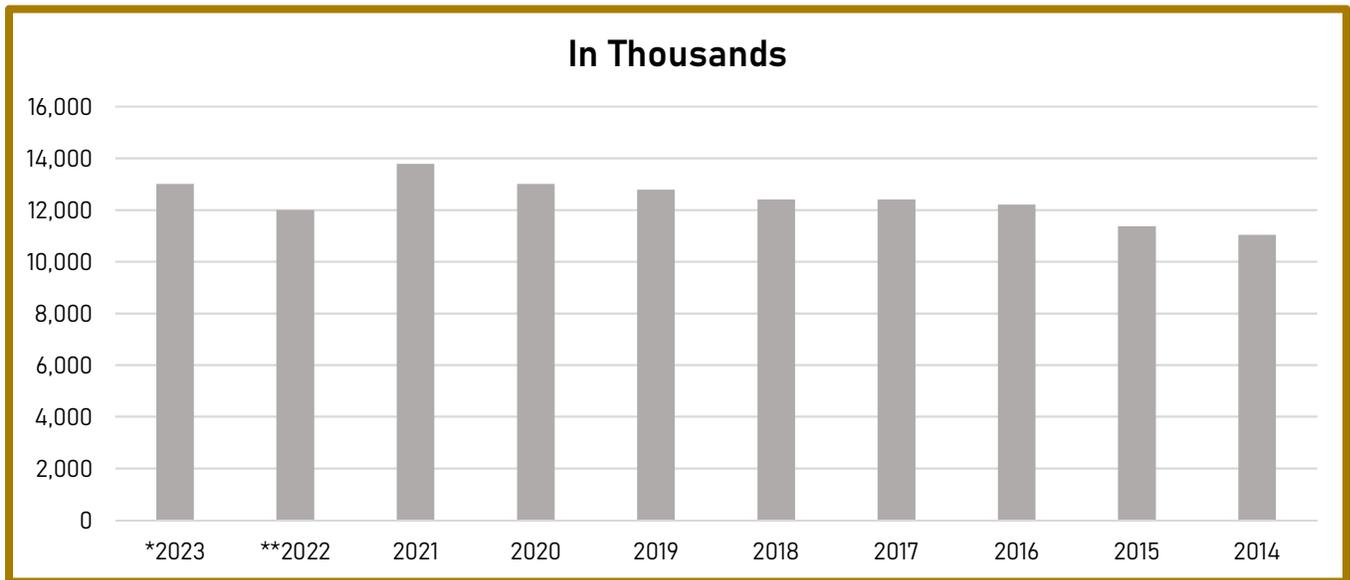
*FY23 Adopted
 **FY22 Forecast

This is a privilege tax on the exercise of most business sales, consisting of two parts:

- \$15 minimum annual license fee
- Tax on gross receipts (wholesale and retail) of the covered business activities, for businesses with annual sales of \$10,000 or more.

Business activities are divided into five classifications, with each classification having different tax rates. (Beginning January 1, 2014, businesses' tax periods coincide with their fiscal years. Prior to this date, each business classification had its own taxable period). Furthermore, each county and/or incorporated municipality in which a qualifying business, business activity, vocation or occupation is conducted may levy a business tax not exceeding the rates established by state law - T.C.A. 67-4-704 and the 2013 Uniformity and Small Business Relief Act.

Auto/Vehicle Registration



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2023	13,000	8.3%	2018	12,400	0.0%
2022	12,000	-12.9%	2017	12,400	1.6%
2021	13,785	6.0%	2016	12,200	7.4%
2020	13,000	1.7%	2015	11,363	2.9%
2019	12,786	3.1%	2014	11,040	16.2%

*FY23 Adopted

**FY22 Forecast

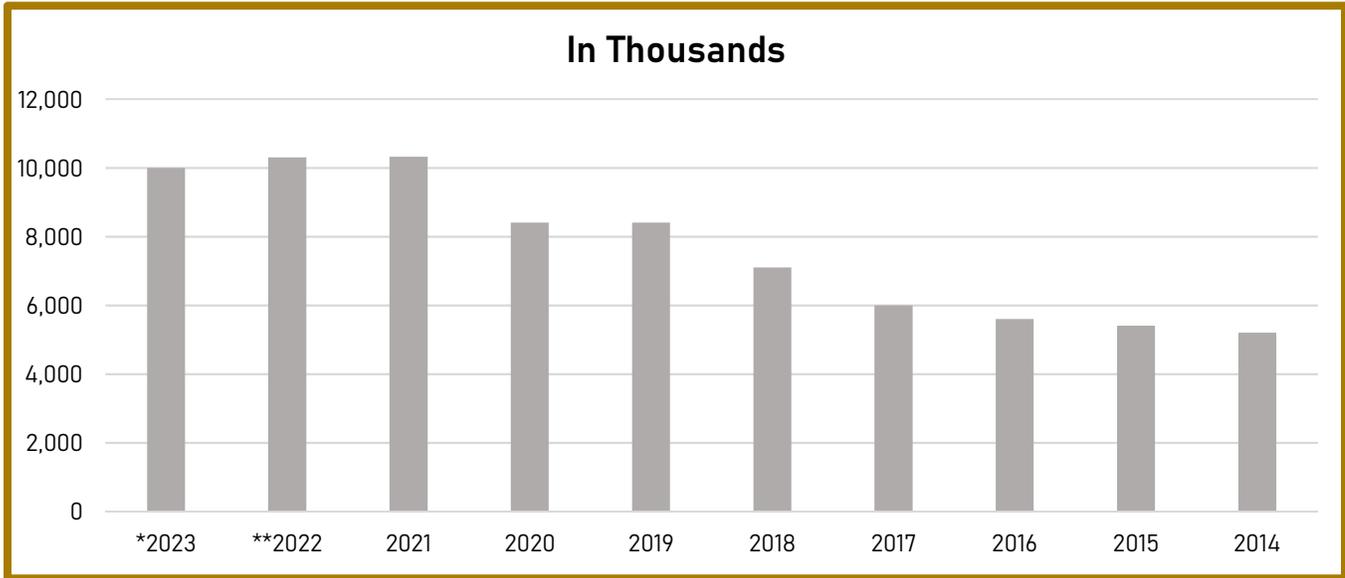
All residents of the city who own/operate a motor vehicle or motorcycle for business or pleasure must register the vehicle with the city's registration agent and pay an annual registration fee as follows:

- Motorcycle (Private) \$10.00
- Motorcycle (Commercial) \$21.00
- Passenger motor vehicle \$30.00
- Dealers, manufacturers, transporters \$21.00 to \$325.00
- Freight vehicles, depending on weight \$14.00 to \$452.00
- Combined farm and private truck \$30.00 to \$375.00

The County Clerk remits collections to the city after deducting a collection fee.

Major Influences: Auto sales and Vehicle Registrations

In lieu of Taxes – Sewer



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2023	10,000	-2.9%	2018	7,100	18.3%
2022	10,300	-0.2%	2017	6,000	7.1%
2021	10,317	13.0%	2016	5,600	3.7%
2020	9,134	8.6%	2015	5,400	3.8%
2019	8,407	18.4%	2014	5,200	13.0%

*FY23 Adopted
 **FY22 Forecast

As provided for in T.C.A. 7-34-llS(a)(l), the City Council, by resolution, assesses the City's Sewer Fund a payment in lieu of ad valorem tax that represents a tax-equivalent payment on the net property and equipment of the Sewer system within City limits. The payments are calculated as if the Sewer Fund were a private utility and may not exceed the amount of taxes that would have been paid by a private property of similar nature.

Major Influences: Appraisals, Development, and Tax Rates

GENERAL FUND EXPENDITURES

The financial data presented in this section represents the expenditures of the City of Memphis General Fund.

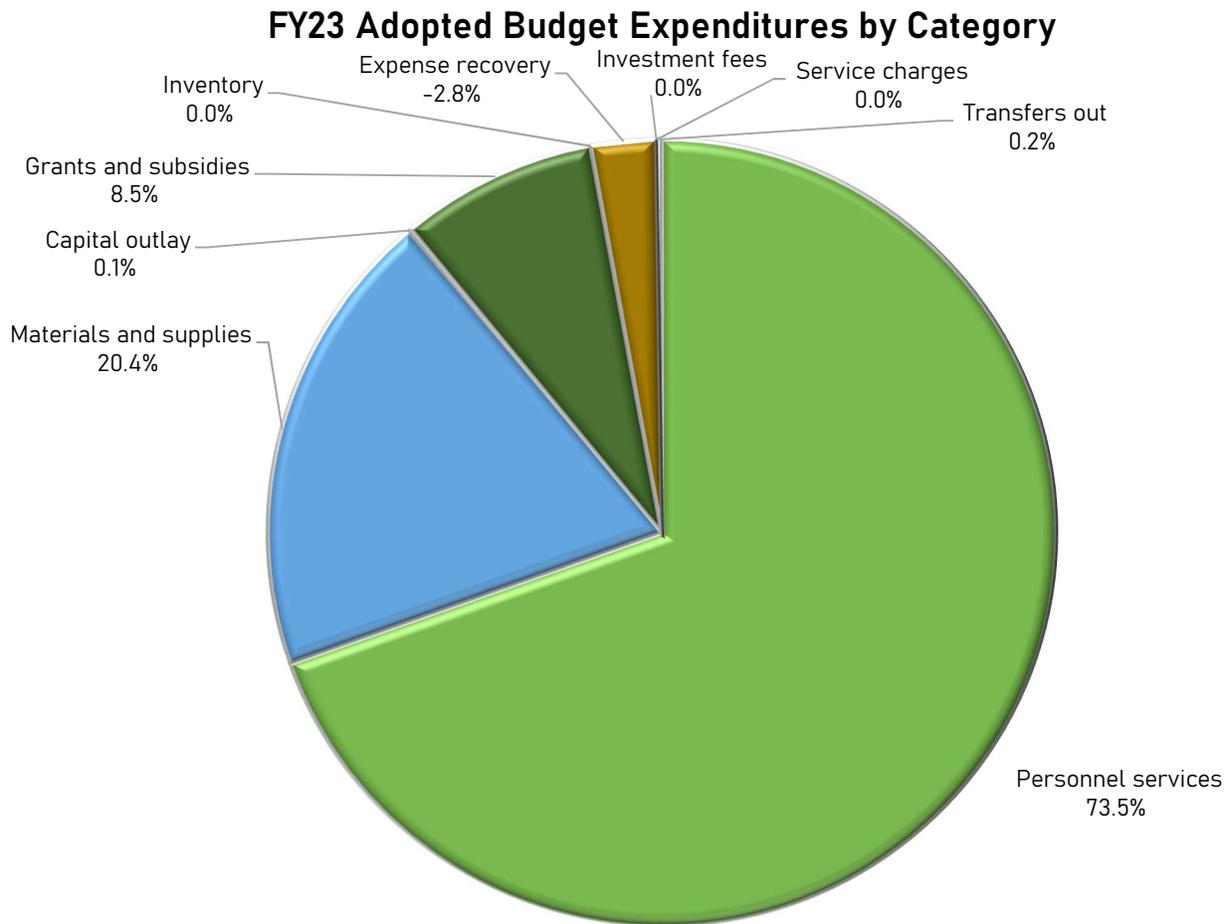
Expense Forecasting and Budgeting Methodology

The main purpose of the budgeting process is to gain perspective on cash needs and set flexible goals for controlling expenditures. The by-product of the information produced will make the information in financial statements significantly more useful and identify areas requiring correction throughout the annual operating cycle.

Expenditures are budgeted 90 to 120 days ahead of the beginning of any budget year. They are budgeted at the lowest level of the operation of each respective Division, by line item. Each line-item budget is created based on history, the trends of the current operations, and planned priorities or future cost expectations (increases or decreases). A financial forecast of actual and expected expenditures for the current year provides a static financial document and a one-time snapshot as an initial basis for budgeting each line item within a Division.

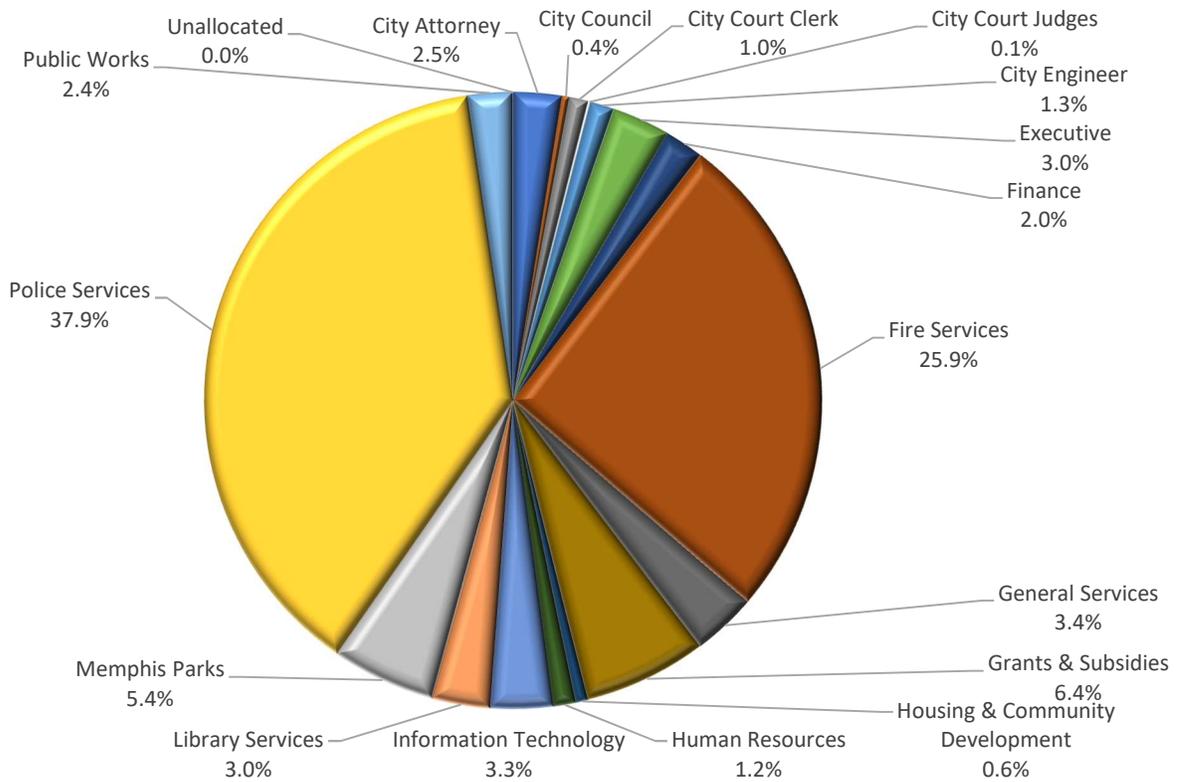
In addition to using expenditure data from the last year or several years of actual cost results, discussions with key personnel on the anticipated performance of current and new services, changes in the marketplace and other factors that might cause changes in priorities or spending, are discussed, and compared with prior years' and/or the trending annualized forecast of the current operating year.

Collectively all the methodologies - prior year experience, future trends, and stakeholder's knowledge of the company priorities and goals - result in the budget number. All line items are summarized and adjusted as necessary to establish the final expenditure plan.



	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Expenditures				
Personnel services	\$ 539,430,376	\$ 530,216,087	\$ 532,389,931	\$ 551,289,803
Materials and supplies	143,634,374	145,537,565	167,887,742	152,849,112
Capital outlay	918,789	1,050,414	496,557	1,050,414
Grants and subsidies	84,187,503	52,472,555	61,793,398	63,797,555
Inventory	266,012	313,867	257,950	313,867
Expense recovery	(21,821,155)	(16,035,300)	(21,000,000)	(21,035,300)
Investment fees	-	149,652	127,200	149,652
Service charges	166,304	200,600	222,313	200,600
Transfers out	4,949,848	2,086,484	2,086,484	1,489,017
Misc expense	2,347,573	-	126,961	-
Total expenditures	\$ 754,079,624	\$ 715,991,924	\$ 744,388,536	\$ 750,104,720

FY23 Adopted Budget Expenditures by Division



DIVISION	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Proposed
City Attorney	\$ 13,638,699	\$ 14,505,331	\$ 14,195,818	\$ 18,963,411
City Council	2,442,985	2,764,496	2,594,374	3,015,066
City Court Clerk	5,500,456	7,249,725	5,506,178	7,371,364
City Court Judges	782,304	809,764	808,127	801,469
City Engineer	6,262,387	9,901,092	8,429,338	9,455,170
Executive	26,947,850	21,899,914	20,454,716	22,862,830
Finance	25,212,821	13,799,732	12,831,404	15,262,368
Fire Services	199,966,744	190,678,936	204,520,061	194,552,787
General Services	21,679,060	23,833,070	22,374,010	25,197,873
Grants & Subsidies	72,945,352	38,304,904	46,744,191	48,279,904
Housing & Community Development	6,465,421	4,832,737	5,229,150	4,808,050
Human Resources	7,234,887	8,530,924	7,296,493	8,836,128
Information Technology	20,255,594	23,827,760	25,802,975	24,569,180
Library Services	21,206,316	22,919,401	22,904,417	22,872,537
Memphis Parks	34,872,835	38,949,776	40,353,391	40,878,283
Police Services	276,725,777	275,723,593	284,610,150	284,480,825
Public Works	11,940,137	17,311,118	19,733,707	17,897,475
Unallocated	-	149,652	-	-
Total Expenditures	\$ 754,079,624	\$ 715,991,924	\$ 744,388,500	\$ 750,104,720

General Fund Expenditure Detail

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Proposed
EXPENDITURES				
Personnel Services				
Full-time salaries	\$ 272,397,775	\$ 340,242,724	\$ 270,357,100	\$ 360,153,099
Holiday salary full time	5,211,514	-	5,591,548	-
Vacation leave	21,915,428	-	24,541,901	-
Bonus leave	4,459,702	-	1,320,487	-
Sick leave	22,357,930	-	22,275,786	-
FFCRA regular	329,930	-	-	-
FFCRA part time	76,017	-	-	-
COVID-19 hazard	9,826,169	-	14,900	-
COVID-19 OJI	2,250,945	-	1,040,553	-
Vacation day paid	153,720	-	618,106	-
COVID pt admin	4,847	-	12,724	-
MPD retention bonus program	-	12,551,000	11,996,181	12,551,000
MFD retention bonus program	-	9,439,000	9,183,673	9,439,000
Overtime	43,329,112	37,229,112	53,884,605	36,229,113
Holiday fire/police	11,413,351	11,353,000	11,376,952	11,353,000
Out of rank pay	2,791,212	2,683,169	2,559,228	2,683,169
Hazardous duty pay	455,374	480,363	587,676	480,363
College incentive pay	6,759,564	6,976,572	7,025,030	6,677,166
Longevity pay	2,057,479	2,234,328	2,164,590	1,881,840
Shift differential	741,040	716,958	711,300	716,958
Bonus days	2,368,007	2,000,000	2,000,090	2,000,000
PTO final pay	8,412,561	5,182,107	8,358,019	5,182,107
Job incentive	1,002,208	1,379,389	1,022,634	1,379,389
Required special license pay	3,642	4,950	4,600	4,950
Cert pay testing	107,087	-	101,427	-
Pension	21,804,134	20,585,981	21,589,895	20,793,117
Supplemental pension	126,465	117,335	137,156	130,073
Social security	926,161	316,313	1,092,348	316,313
Pension adc funding	36,880,672	28,134,517	28,158,037	29,108,904
Group life insurance	792,453	959,472	658,109	963,990
Unemployment	468,160	456,320	456,320	434,240
Pension 401a match	64,520	69,678	54,669	69,678
Medicare	5,941,405	5,148,695	6,399,722	5,077,953
Long term disability	1,304,480	1,002,383	1,311,333	1,011,417
Health insurance - choice plan	30,875,791	28,470,204	28,290,219	26,374,392
Health insurance - select plan	23,741,388	21,511,140	24,307,336	21,442,944
Salaries - part time/temporary	8,897,506	17,155,935	12,106,790	15,060,935
On the job injury	4,739,219	4,448,252	5,966,822	4,448,252
Tuition reimbursement	322,262	201,500	231,128	201,500

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Proposed
Book reimbursement	1,865	6,500	4,333	6,500
Student loan repayment	210,197	360,000	305,607	360,000
Crisis Intervention Team	-	-	235,379	-
CIT ot	-	-	51,445	-
CIT adj	-	-	26,160	-
Benefits adjustments	-	7,846,543	-	7,846,543
Payroll reserve	-	100	-	100
Proposed isl	-	-	-	5,959,250
Federal grant match - personnel	2,650	-	-	-
Bonus pay	105,510	62,710	228,480	62,710
MPD retention bonus recovery	-	(12,551,000)	(11,998,941)	(12,551,000)
MFD retention bonus recovery	-	(9,439,000)	(9,183,673)	(9,439,000)
Expense recovery - personnel	(16,199,074)	(17,120,162)	(14,813,603)	(17,120,162)
Total personnel services	539,430,376	530,216,087	532,389,931	551,289,803

Materials & Supplies

City hall printing	97,209	158,000	97,482	158,000
City hall postage	2,043	8,500	42	8,500
Document reproduction - city	1,206	4,750	200	4,750
City storeroom supplies	11,391	37,290	3,090	37,290
Facility repair & carpentry	136,498	252,306	106,065	252,306
City shop charges	14,719,719	13,393,996	13,291,803	15,152,007
Info sys phone/communication	768	16,824	-	16,824
City shop fuel	5,265,465	6,162,601	7,475,461	8,401,962
Outside computer services	3,562,580	4,956,331	5,089,837	4,706,331
City computer svc equipment	1,625,877	2,896,840	2,933,867	2,911,840
Data/word processing equipment	12,352	135,000	18,199	135,000
Data/word process software	761,398	825,396	1,231,081	825,396
Pers computer software	5,412,640	5,380,687	6,036,087	5,380,687
City telephone/communications	11,043	4,452	-	4,452
Printing - outside	182,410	261,178	161,758	261,178
Supplies - outside	1,213,671	1,526,522	1,564,851	1,526,522
Food expense	107,711	108,000	101,446	108,000
Hand tools	72,344	94,200	69,527	94,200
Document reproduction - outside	20	28,500	25,000	28,500
Clothing	1,895,659	1,991,102	1,936,533	1,991,102
Household supplies	721,324	787,179	806,724	787,179
Ammunition & explosives	96,610	500,500	760,000	500,500
Safety equipment	769,339	1,091,116	1,162,786	1,091,116
Drafting/photo supplies	23,856	36,950	18,044	36,950
Medical supplies	2,733,868	2,630,252	4,086,749	2,630,252
Athletic/recreational supplies	91,436	196,300	227,328	196,300
Outside postage	780,152	776,595	666,030	776,595
Asphalt products	4,163,005	5,116,250	5,532,397	5,116,250

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Proposed
Lumber & wood products	15,800	29,500	8,458	29,500
Paints oils & glass	340,895	433,000	437,389	433,000
Steel & iron products	129,120	174,000	171,999	174,000
Pipe fittings & castings	103,909	117,000	148,085	117,000
Lime cement & gravel	9,946	65,643	4,301	65,643
Chemicals	202,421	319,348	237,190	319,348
Materials and supplies	6,519,590	3,712,954	6,630,339	4,317,954
Miscellaneous expense	101,500	116,398	98,311	86,628
Library books	1,078,233	790,501	1,549,782	790,501
Operation police canine	55,375	60,000	60,000	60,000
Operation police DUI unit	105,120	78,000	58,743	78,000
Operation police traffic unit	98,461	90,000	110,097	90,000
Operation police mounted	64,645	68,000	50,478	68,000
Operation police TACT	174,342	275,000	287,900	275,000
Maintenance traffic signal system	250,611	262,347	275,482	262,347
Operation police aircraft	682,813	375,000	428,394	375,000
Outside vehicle repair	290,056	258,218	338,930	258,218
Outside equipment repair/maint	2,561,103	2,298,671	2,495,511	2,298,671
Facilities structure repair - outside	462,006	743,043	509,713	743,043
Horticulture	9,252	10,000	5,263	10,000
Disaster/storm damage	-	-	5,000,000	-
Internal repairs and maintenance	346,920	389,313	383,524	389,313
Special investigations	-	50,000	50,000	50,000
Legal services/court cost	4,895,739	4,855,000	5,649,480	4,855,000
Medical/dental/veterinary	371,629	564,000	697,421	564,000
Legal contingency	5,565	150,000	190,000	150,000
Accounting/auditing/cons	367,967	316,299	358,299	399,299
Advertising/publication	1,378,484	1,000,761	900,029	1,000,761
Outside phone/communications	5,914,390	5,546,752	5,836,638	5,549,252
Janitorial services	1,454,802	1,656,388	1,662,394	1,701,388
Security	2,171,009	2,835,894	3,288,786	2,835,894
Weed control/chemical service	50,520	278,300	16,400	278,300
Seminars/training/education	374,123	860,744	679,779	865,744
Fixed charges	1,687,305	1,501,100	1,546,665	1,501,100
Misc. professional services	47,791,470	42,507,078	49,569,250	41,004,388
Employee activities	1,500	4,000	3,000	4,000
Rewards and recognition	47,421	92,700	75,279	92,700
Staff development	957	1,000	1,307	1,000
Textbooks	85,664	195,800	150,000	195,800
Travel expense	66,779	568,974	506,263	583,974
Unreported travel	928	1,350	-	1,350
Relocation expense	22,959	20,000	20,000	20,000
Auto allowance	23	2,300	-	2,300
Outside fuel	35,927	41,930	38,706	41,930

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Proposed
Mileage	188,947	295,633	293,891	295,633
Utilities	10,475,687	11,251,086	11,326,227	11,751,086
Sewer fees	1,647,067	1,331,580	1,520,415	1,331,580
Tower lease expense - library	34,302	25,285	25,285	25,285
WYPL Arkansas tower expense - library	35,767	30,000	30,000	30,000
Compliance monitoring	298,890	1,000,000	350,000	1,000,000
Hazardous materials clean-up	51,514	-	3,375	-
Demolitions	973,885	1,167,661	1,358,774	2,167,661
Insurance	6,553,384	8,485,320	8,629,312	5,600,000
Claims	904,616	1,130,252	997,752	1,291,000
Lawsuits	1,105,272	2,464,640	2,243,510	2,215,000
Hospitality	1,136	4,000	5,000	4,000
Dues/memberships/periodicals	294,588	420,051	353,690	420,051
Rent	2,166,957	2,623,621	2,626,793	2,623,621
Misc. services and charges	3,594,231	4,308,452	4,693,031	6,056,452
Urban art maintenance	36,468	35,000	29,530	35,000
Minor equipment	70,941	87,500	87,500	87,500
Equipment rental	1,962,975	2,232,410	2,369,475	2,232,410
Federal grant match - m & s	31,959	-	655	-
Catering	41,151	87,900	95,493	87,900
Expense recovery - telephones	(986,291)	(805,000)	(508,463)	(805,000)
Expense recovery - m & s	(10,647,944)	(13,731,749)	(12,575,475)	(9,681,404)
Total materials and supplies	143,634,374	145,537,565	167,887,742	152,849,112
Capital Outlay				
Furniture/Furnishings	271,980	353,900	62,529	353,900
Prod/Constr/Maint Equipment	40,219	44,000	4,231	44,000
Equipment	606,590	652,514	429,797	652,514
Total capital outlay	918,789	1,050,414	496,557	1,050,414
Grants & Subsidies				
Expense recovery - grants	-	(100,000)	35,000	(100,000)
Payment to sub grantees	31,808,994	125,000	345,699	125,000
Aging Commission of the Mid-South	143,906	144,000	144,000	144,000
Elections	2,821	-	-	-
MIFA general assistance	545,713	669,218	550,000	669,218
Shelby county assessor	-	-	2,601,617	-
Community initiatives grants for non-profits	2,126,884	2,750,000	2,750,000	3,400,000
Community development grants	484,503	330,976	400,000	330,976
Blight Authority of Memphis	75,000	400,000	400,000	400,000
Memphis & Shelby County Film and Television Commission	-	225,000	225,000	225,000
Homeless Initiative	247,121	282,500	315,000	282,500

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Proposed
Pensioners insurance	10,787,330	8,373,569	14,528,469	8,373,569
Down Payment Assistance / City	95,728	200,000	150,000	200,000
Southern Heritage Classic	-	-	-	-
Planning & development	1,500,000	1,500,000	1,500,000	1,500,000
Death benefits	256,777	-	1,667	-
Memphis River Parks Development	3,024,000	3,024,000	3,024,000	3,099,000
Memphis Area Transit Authority	19,170,000	19,170,000	19,170,000	29,170,000
MLGW Citizen's Assistance - grants	515,642	1,000,000	1,000,000	1,000,000
Family Safety Center of Memphis and Shelby County	-	350,000	350,000	450,000
RBC training/certification program	4,070	4,650	-	4,650
Social Services Administration	47,809	109,537	116,777	109,537
Tax receivable sale vendor	1,223,454	1,800,000	1,129,115	1,800,000
MHA/HCD community development projects	15,481	57,000	57,000	57,000
Urban Art	-	150,000	150,000	150,000
Juvenile Intervention and Faith-Based Follow Up (JIFF)	-	250,000	250,000	250,000
Middle income housing	351,769	500,000	500,000	500,000
Contr assist prog/bonding	7,805	4,650	-	4,650
Black Business Association	300,000	300,000	300,000	300,000
A More Excellent Way	10,000	-	-	-
Convention Center	3,075,310	2,425,000	2,425,000	2,425,000
Professional services	1,023,994	537,500	324,330	537,500
WIN operational	500,000	-	-	-
Ambassador's fellowship pay	1,720,028	2,896,620	2,896,620	2,896,620
Innovate Memphis	100,000	300,000	300,000	300,000
Kindred Place	-	110,000	110,000	110,000
Shelby County School Mixed Drink Proceeds	3,190,028	2,500,000	3,660,770	3,000,000
2015 Shelby County school settlement	1,333,335	1,333,335	1,333,335	1,333,335
The 800 Initiative	500,000	500,000	500,000	500,000
River Parks docking	-	250,000	250,000	250,000
Total grants and subsidies	84,187,503	52,472,555	61,793,399	63,797,555
Inventory purchases	87,785	118,854	96,785	118,854
Food inventory	178,227	195,013	161,165	195,013
Total inventory	266,012	313,867	257,950	313,867
Expense recovery - state street aid	(21,821,155)	(16,035,300)	(21,000,000)	(21,035,300)
Total expense recovery	(21,821,155)	(16,035,300)	(21,000,000)	(21,035,300)
Investment fee	-	149,652	127,200	149,652
Total investment fees	-	149,652	127,200	149,652

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Proposed
Credit card fees - expense	166,304	200,600	222,313	200,600
Total service charges	166,304	200,600	222,313	200,600
Oper tfr out - New Memphis Arena fund	2,863,364	-	-	-
Oper tfr out - HUB Community Impact fund	550,000	550,000	550,000	550,000
Oper tfr out - debt service fund	-	-	-	-
Oper tfr out library retirement fund	1,536,484	1,536,484	1,536,484	939,017
Total transfers out	4,949,848	2,086,484	2,086,484	1,489,017
Prior year expense	2,347,573	-	126,961	-
Total misc. expense	2,347,573	-	126,961	-
Total expenditures	\$ 754,079,624	\$ 715,991,924	\$ 744,388,537	\$ 750,104,720

Top 10 Expenditures

Account	FY23 Adopted Budget
Full-time salaries	\$ 388,588,099
Pension and pension ADC funding	49,902,021
Healthcare	47,817,336
Misc. professional services	41,004,388
Overtime	36,229,113
Memphis Area Transit Authority	29,170,000
City shop charges	15,152,007
Salaries - part-time/temporary	15,060,935
MPD retention bonus program	12,551,000
Utilities	11,751,086



CITY ATTORNEY

Mission Statement

The Office of the City Attorney's mission is to provide the City of Memphis with high quality legal services for the Mayor, Administration, City Council, various Divisions, agencies, boards, commissions, and employees, and to service the residents of the City through its Claims, Permits, City Prosecutor, Ethics, and Metro Alarms departments.

Organization Structure



Services

The Law Division consists of seven (7) service areas: City Attorney's Office, Claims, Permits, Risk Management, City Prosecutor, Ethics, and Metro Alarms offices. The City Attorney defends and prosecutes litigation on behalf of the City and provides advice and counsel to all Divisions of City government on municipal processes, City Ordinances, and State and Federal laws, and drafts and reviews thousands of contracts. The Claims Office receives, investigates, processes, and resolves third-party claims filed against the City of Memphis. The Permits Office issues permits as mandated by controlling ordinances; monitors permit holder compliance with city ordinances and state law; and serves as the administrative office for both the Alcohol Commission and the Transportation Commission. Risk Management identifies, implements, and monitors exposures to losses to preserve and protect the City's financial assets. The City Prosecutor represents the City in City Court proceedings and prosecutes misdemeanors, traffic tickets, and citations issued for violation of the City Code of Ordinances, including blight and nuisance and cases brought pursuant to the Neighborhood Preservation Act. The Ethics Office functions in accordance with Chapter 2-10 Code of Ethics for City Officials and any Executive Order from the Mayor. The Metro Alarms Office issues permits for commercial and residential alarm systems and enforces the Metro Alarm ordinances with a focus on false alarm reduction.

Operating Budget

EXPENDITURES	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Personnel services	\$ 5,175,296	\$ 5,380,601	\$ 5,212,046	\$ 5,527,505
Materials and supplies	8,128,365	8,646,730	8,796,772	12,957,906
Grants and subsidies	303,854	475,000	185,000	475,000
Service charges	963	3,000	2,000	3,000
Misc expense	30,221	0	0	0
Total expenditures	13,638,699	14,505,331	14,195,818	18,963,411
Total revenues	49,880	25,000	662,380	25,000
Net expenditures	\$ 13,588,819	\$ 14,480,331	\$ 13,533,438	\$ 18,938,411

Authorized Complement**57**

Performance Highlights

- Represented and defended the City in over 600 litigation and subrogation matters
- Provided counsel and support for the implementation of numerous City projects, including development at Liberty Park, Leftwich Tennis Center, community centers and parks, blight remediation
- Continued audit of Municode for codification purposes
- Provides City-wide training for City employees on multiple issues, including risk management, contract and purchasing requirements, privacy laws, and ethics
- Investigated and closed over 700 claims (90% of property damage claims within 30 days) for personal injury and property damage
- Issued over 2,500 permits to the public and businesses
- Prosecuted 179 blight/NPA cases and 10 nuisance closure cases
- Partnered with University of Memphis to remedy blight, students spent more than 4,00 hours on cases, resulting in eliminating over 45 blighted properties in FY20
- Successfully recovered insurance funds for property damage claims through Risk Management
- Recovered \$122,319 in subrogation claims

Issues & Trends

The City Attorney provides legal advice and support to all Divisions to be “brilliant at the basics,” with a goal of increasing the efficiency and efficacy of doing business, performing daily operations, and serving its citizens.

The City Attorney has increased the Office’s presence and communications within the Divisions concerning various issues such as economic development, contract negotiations, procurement, employee benefits, and proactive approaches to lessen employee injury and employment litigation.

The City Attorney monitors and provides strategic counsel on changes in the law, both statutory changes and court opinions, as well as the changing political climate in State and Federal government.

Key Performance Indicators

Performance Indicator	FY21 Actual	FY22 Goal	FY22 Actual	FY23 Goal	Category
Complete contract review within 3 days of receipt	2 days	3 days	2 days	3 days	Government
Review and close property damage claims within 30 days	78 days	30 days	123 days	30 days	Government
Close public records requests within average of 21 days	17 days	21 days	24 days	21 days	Government

City Attorney - Division Detail

EXPENDITURES	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Personnel services				
Full-time salaries	\$ 3,457,835	\$ 4,177,451	\$ 3,400,001	\$ 4,369,392
Holiday salary full time	196,620	-	198,001	-
Vacation leave	130,394	-	171,999	-
Bonus leave	61,796	-	22,501	-
Sick leave	87,083	-	177,002	-
Out of rank pay	-	-	4,700	-
PTO final pay	7,518	-	90,000	-
Pension	219,407	247,888	254,999	240,681
Social security	3,889	-	3,500	-
Pension ADC funding	437,883	330,195	330,195	331,568
Group life insurance	9,037	11,692	7,898	11,246
Unemployment	4,240	4,320	4,320	4,000
Medicare	55,523	59,493	63,751	57,763
Long term disability	20,587	11,476	17,899	11,117
Health insurance - choice plan	315,632	296,784	303,000	260,832
Health insurance - select plan	159,600	170,496	175,000	170,100
Salaries - part time/temporary	62,726	117,520	53,000	117,520
On the job injury	318	1,000	-	1,000
Benefits adjustments	-	7,286	-	7,286
Bonus pay	2,750	5,000	3,500	5,000
Expense recovery - personnel	(57,542)	(60,000)	(69,220)	(60,000)
Total personnel services	5,175,296	5,380,601	5,212,046	5,527,505
Materials & supplies				
City hall printing	851	-	1,000	-
City shop charges	73	1,490	1,000	1,091
City shop fuel	-	1,195	200	177
City computer svc equipment	7,082	8,500	25,000	7,000
Pers computer software	712	-	75,000	-
Supplies - outside	24,398	42,700	42,000	42,700
Outside postage	4,253	2,600	2,500	2,600
Materials and supplies	131,143	1,250	500	1,000
Legal services/court cost	4,895,739	4,850,000	5,649,480	4,850,000
Advertising/publication	139	1,200	500	1,200
Outside phone/communications	14,346	14,950	12,499	15,200
Seminars/training/education	6,378	20,000	15,000	18,750
Misc professional services	1,808,372	1,875,250	1,909,142	1,810,649
Employee \activities	1,500	4,000	3,000	4,000
Rewards and recognition	-	500	500	500
Travel Expense	1,491	23,700	5,000	21,500

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Unreported travel	238	950	-	-
Mileage	-	1,500	300	1,100
Compliance monitoring	298,890	1,000,000	350,000	1,000,000
Insurance	4,109,731	5,196,452	5,196,452	5,600,000
Claims	1,650	15,000	-	5,000
Lawsuits	33,619	150,000	2,500	95,000
Hospitality	1,136	4,000	5,000	4,000
Dues/memberships/periodicals	34,307	20,200	28,000	20,700
Rent	66,836	78,000	72,000	72,000
Misc services and charges	348	200	200	300
Expense recovery - M & S	(3,314,868)	(4,666,907)	(4,600,000)	(616,561)
Total materials and supplies	8,128,364	8,646,730	8,796,773	12,957,906
Grants and subsidies				
Professional services	303,854	475,000	185,000	475,000
Total grants and subsidies	303,854	475,000	185,000	475,000
Service charges				
Credit card fees - expense	963	3,000	2,000	3,000
Total service charges	963	3,000	2,000	3,000
Misc expense				
Prior year expense	30,221	-	-	-
Total misc expense	30,221	-	-	-
Total expenditures	13,638,698	14,505,331	14,195,819	18,963,411
REVENUES				
Other revenues				
Property insurance recoveries	-	-	595,380	-
Miscellaneous income	-	-	42,000	-
Recovery of prior year expense	24,880	-	-	-
Total other revenues	24,880	-	637,380	-
Transfers in				
Oper tfr in - metro alarm	25,000	25,000	25,000	25,000
Total transfers in	25,000	25,000	25,000	25,000
Total revenues	49,880	25,000	662,380	25,000
Net expenditures	\$ 13,588,818	\$ 14,480,331	\$ 13,533,439	\$ 18,938,411

City Attorney Administration

The City Attorney's Office is committed to providing advisory services, opinions, claims services, and legal representation on behalf of the City of Memphis Administration, City Council, various Divisions, agencies, boards, commissions, and employees of the City of Memphis government.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 5,175,296	\$ 5,380,601	\$ 5,212,046	\$ 5,527,505
Materials and supplies	8,128,366	8,646,730	8,796,772	12,957,906
Grants and subsidies	303,854	475,000	185,000	475,000
Service charges	963	3,000	2,000	3,000
Misc expense	30,221	-	-	-
Total expenditures	13,638,700	14,505,331	14,195,818	18,963,411
Total revenues	49,880	25,000	662,380	25,000
Net expenditures	\$ 13,588,820	\$ 14,480,331	\$ 13,533,438	\$ 18,938,411

Authorized Complement

57

CITY COUNCIL

Mission Statement

The City Council Division's mission is to promote sustainability and growth for the City of Memphis through disciplined budgeting, strategic planning, and thoughtful decision making.

Organization Structure



Services

The elected Council is charged with providing fiscally responsible leadership and services that are sensitive to the diverse community it serves. Council members encourage citizen involvement in policy formulation and decision-making by holding town hall meetings, listening tours, attending local community organization meetings and civic events. The Council is responsible for the approval and adoption of the City's Budget.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 2,017,047	\$ 1,939,696	\$ 1,808,868	\$ 2,040,266
Materials and supplies	425,938	824,800	785,506	974,800
Total expenditures	2,442,985	2,764,496	2,594,374	3,015,066
Total revenues	333	-	-	-
Net expenditures	\$ 2,442,652	\$ 2,764,496	\$ 2,594,374	\$ 3,015,066

Authorized Complement **28**

City Council - Division Detail

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services				
Full-time salaries	\$ 1,219,019	\$ 1,431,476	\$ 1,178,207	\$ 1,450,025
Holiday salary full time	39,956	-	44,272	-
Vacation leave	34,325	-	39,194	-
Bonus leave	22,567	-	4,609	-
Sick leave	68,397	-	29,137	-
Out of rank pay	7,351	-	-	-
PTO final pay	127,091	15,000	39,004	15,000
pension	64,749	85,531	71,712	86,690
Social security	3,391	-	3,379	-
Pension ADC funding	148,385	111,809	111,809	112,274
Group life insurance	3,143	3,245	2,267	3,612
Unemployment	1,680	1,760	1,760	2,000
Medicare	21,070	21,472	20,084	21,750
Long term disability	5,376	3,434	5,004	3,996
Health insurance - choice plan	125,019	134,424	135,637	146,688
Health insurance - select plan	112,529	105,216	101,777	94,452
Salaries - part time/temporary	-	10,000	1,518	10,000
Benefits adjustments	-	16,330	-	16,330
Proposed ISL	-	-	-	77,450
Bonus pay	13,000	-	19,500	-
Total personnel services	2,017,048	1,939,697	1,808,870	2,040,267
Materials & supplies				
City hall printing	1,862	-	2,500	-
City computer svc equipment	4,947	8,000	398	8,000
Pers computer software	1,857	1,000	-	1,000
Supplies - outside	4,418	17,000	1,228	17,000
Outside postage	109	500	205	500
Materials and supplies	9,571	12,000	8,409	12,000
Legal contingency	5,565	150,000	190,000	150,000
Outside phone/communications	9,914	2,800	14,702	2,800
Seminars/training/education	11,273	13,000	6,898	13,000
Misc professional services	357,216	550,000	500,000	700,000
Travel expense	-	50,000	36,937	50,000
Mileage	543	2,000	1,730	2,000
Misc services and charges	12,071	8,500	8,500	8,500
Catering	6,594	10,000	14,000	10,000
Total materials and supplies	425,940	824,800	785,507	974,800
Total expenditures	2,442,988	2,764,497	2,594,377	3,015,067

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUE				
Other revenues				
Recovery of prior year expense	333	-	-	-
Total other revenues	333	-	-	-
Total revenues	333	-	-	-
Net expenditures	\$ 2,442,655	\$ 2,764,497	\$ 2,594,377	\$ 3,015,067

City Council - Legal Level Summary

The powers and duties of the City Council are prescribed by State Law, the Charter, and Ordinances of the City of Memphis. In carrying out the duties of their office, the City's council members adopt legislation which promotes the health, safety, and welfare of the citizens of this community and works to support the City's economic vitality.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 2,017,047	\$ 1,939,696	\$ 1,808,868	\$ 2,040,266
Materials and supplies	425,938	824,800	785,506	974,800
Total expenditures	2,442,985	2,764,496	2,594,374	3,015,066
Total revenues	333	-	-	-
Net expenditures	\$ 2,442,652	\$ 2,764,496	\$ 2,594,374	\$ 3,015,066

Authorized Complement

28

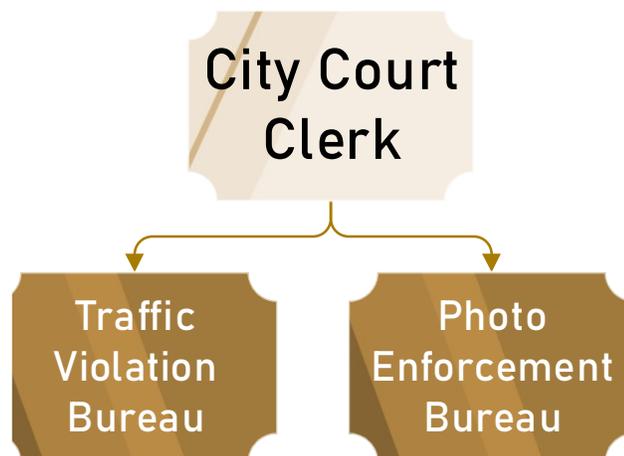


CITY COURT CLERK

Mission Statement

The City Court Clerk Division's mission is to collect 100% of the traffic summons, ordinance summons, and citation monies owed to the City of Memphis.

Organization Structure



Services

The City Court Clerk's Office is responsible for the collection of all fines, costs, and fees assessed against tickets issued by Memphis Police Department. The Office is the keeper of court records and is responsible for accurately reflecting all court records from tickets and court appearances.

Operating Budget

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
EXPENDITURES				
Personnel services	\$ 3,371,071	\$ 3,601,425	\$ 3,067,511	\$ 3,755,859
Materials and supplies	2,081,939	3,573,286	2,397,160	3,540,491
Capital outlay	17,803	36,514	-	36,514
Grants and subsidies	5,000	-	-	-
Service charges	24,145	38,500	41,508	38,500
Misc expense	498	-	-	-
Total expenditures	5,500,456	7,249,725	5,506,179	7,371,364
Total revenues	2,775,520	3,000,000	3,135,837	3,000,000
Net expenditures	\$ 2,724,936	\$ 4,249,725	\$ 2,370,342	\$ 4,371,364

Authorized Complement

58

Performance Highlights

- Re-implemented community engagement events through partnerships with other government agencies to market programs aimed at increasing revenue collection.
- Improved the Drive While You Pay (DWYP) process to allow customers to make monthly installment payments online twenty-four hours a day.
- Added a New DWYP Payment Reminder email which allows customers time to prepare for payment reduce default.

Issues & Trends

The City Court Clerk's Office implemented the new Photo Enforcement efforts in conjunction with Traffic Engineering to ensure public safety and school safety opportunities. This office continues to evaluate opportunities to enhance customer service and restore license privileges.

City Court Clerk - Division Detail

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services				
Full-time salaries	\$ 1,850,781	\$ 2,459,070	\$ 1,684,885	\$ 2,590,704
Holiday salary full time	92,659	-	114,998	-
Vacation leave	100,418	-	129,805	-
Bonus leave	40,896	-	12,373	-
Sick leave	130,485	-	185,155	-
Overtime	2,238	7,463	281	7,463
Out of rank pay	7,151	19,147	9,244	19,147
Longevity pay	1,869	1,955	139	-
Shift differential	9,586	-	221	-
PTO final pay	78,206	11,954	21,287	11,954
Pension	130,814	142,942	130,232	147,551
Social security	11,728	2,346	8,795	2,346
Pension ADC funding	271,567	196,263	196,263	197,079
Group life insurance	4,908	5,681	3,672	6,476
Unemployment	3,920	4,240	4,240	4,160
Medicare	35,716	34,306	36,628	35,412
Long term disability	8,522	6,689	8,651	6,905
Health insurance - choice plan	112,581	102,756	108,723	108,888
Health insurance - select plan	301,775	284,700	283,035	295,860
Salaries - part time/temporary	171,737	298,946	122,649	298,946
On the job injury	3,515	6,779	6,235	6,779
Benefits adjustments	-	16,189	-	16,189
Total personnel services	3,371,072	3,601,426	3,067,511	3,755,859
Materials & supplies				
City hall printing	4,939	-	479	-
City shop charges	701	567	154	-
Info sys phone/communication	-	824	-	824
City shop fuel	28	228	-	-
City computer svc equipment	8,855	90,936	-	90,936
Pers computer software	91	-	-	-
Printing - outside	32,408	50,400	5,685	50,400
Supplies - outside	134	25,996	6,197	25,996
Document reproduction - outside	-	1,000	-	1,000
Household supplies	-	240	-	240
Outside postage	1,761	23,670	635	23,670
Materials and supplies	780	2,744	-	2,744
Miscellaneous expense	3,041	-	-	-
Outside equipment repair/maintenance	332	9,000	-	9,000

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
Outside phone/communications	6,995	12,000	11,631	12,000
Security	41,542	38,512	37,839	38,512
Seminars/training/education	1,095	4,750	-	4,750
Misc professional services	1,522,821	2,528,295	1,556,914	2,496,295
Travel expense	-	8,000	2,045	8,000
Mileage	-	1,000	457	1,000
Rent	-	41,124	41,124	41,124
Misc services and charges	456,416	734,000	734,000	734,000
Total materials and supplies	2,081,939	3,573,286	2,397,160	3,540,491
Capital outlay				
Equipment	17,803	36,514	-	36,514
Total capital outlay	17,803	36,514	-	36,514
Grants and subsidies				
Death benefits	5,000	-	-	-
Total grants and subsidies	5,000	-	-	-
Service charges				
Credit card fees - expense	24,145	38,500	41,508	38,500
Total service charges	24,145	38,500	41,508	38,500
Misc expense				
Prior year expense	498	-	-	-
Total misc expense	498	-	-	-
Total expenditures	5,500,457	7,249,726	5,506,179	7,371,364
REVENUE				
Fines and forfeitures				
Court fees	-	-	(313)	-
Fines & forfeitures	2,771,628	3,000,000	3,135,000	3,000,000
Total fines and forfeitures	2,771,628	3,000,000	3,134,687	3,000,000
Other revenues				
Sale of reports	3,130	-	1,150	-
Recovery of prior year expense	762	-	-	-
Total other revenues	3,892	-	1,150	-
Total revenues	2,775,520	3,000,000	3,135,837	3,000,000
Net expenditures	\$ 2,724,937	\$ 4,249,726	\$ 2,370,342	\$ 4,371,364

City Court Clerk & TVB

The City Court Clerk's Division maintains all records pertaining to the city courts and manages the operations of the Traffic Violations Bureau. The Clerk's office collects fees and fines owed for traffic violations, parking violations, and city ordinances processed within the court system. The office also provides outstanding ticket information to the State and other departments. The Clerk is responsible for providing the three Divisions of City Courts with dockets for the purpose of citizen's hearings in open court.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 3,194,535	\$ 3,436,353	\$ 2,902,870	\$ 3,484,262
Materials and supplies	222,295	349,226	164,709	316,431
Capital outlay	301	-	-	-
Grants and subsidies	5,000	-	-	-
Service charges	24,145	38,500	41,508	38,500
Total expenditures	3,446,276	3,824,079	3,109,087	3,839,193
Total revenues	3,792	-	837	-
Net expenditures	\$ 3,442,484	\$ 3,824,079	\$ 3,108,250	\$ 3,839,193

Authorized Complement

52

Automated Photo Enforcement

Automated Photo Enforcement was implemented to increase public safety in Memphis. Red Light Cameras are set in place to encourage individuals to comply with traffic signals and Speed Cameras have been set in place to increase safety in school zones and dangerous S-curves.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 176,536	\$ 165,072	\$ 164,641	\$ 271,597
Materials and supplies	1,859,644	3,224,060	2,232,450	3,224,060
Capital outlay	17,502	36,514	-	36,514
Misc expense	498	-	-	-
Total expenditures	2,054,180	3,425,646	2,397,091	3,532,171
Total revenues	2,771,728	3,000,000	3,135,000	3,000,000
Net expenditures	\$ (717,548)	\$ 425,646	\$ (737,909)	\$ 532,171

Authorized Complement

6



CITY COURT JUDGES

Mission Statement

The City Court Judge Division's mission is to adjudicate all traffic violations, various disputes, and violations of City ordinances.

Organization Structure



Services

The City Court Judges fairly and impartially hear and decide all cases that are presented concerning Municipal Code Violations. The Judges strive to decide all cases in a timely manner. The City Court Judges maintain their professional credentials through continual development activities, such as professional conferences and continuing education.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 715,629	\$ 756,264	\$ 765,561	\$ 748,046
Materials and supplies	22,345	53,500	42,566	53,423
Grants and subsidies	44,281	-	-	-
Misc expense	50	-	-	-
Total expenditures	782,305	809,764	808,127	801,469
Total revenues	996	-	-	-
Net expenditures	\$ 781,309	\$ 809,764	\$ 808,127	\$ 801,469

Complement	5
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City Court Judges - Division Detail

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services				
Full-time salaries	\$ 535,826	\$ 635,386	\$ 597,824	\$ 617,792
Holiday salary full time	25,479	-	31,531	-
Vacation leave	1,765	-	5,075	-
Bonus leave	883	-	956	-
PTO final pay	3,363	-	-	-
Pension	32,066	24,962	34,257	38,612
Pension ADC funding	62,655	49,629	49,629	49,835
Group life insurance	903	826	826	826
Unemployment	400	240	240	400
Medicare	7,993	8,851	8,382	9,267
Long term disability	2,038	1,198	1,668	1,853
Health insurance - choice plan	36,372	29,592	29,592	23,880
Health insurance - select plan	5,886	5,580	5,580	5,580
Total personnel services	715,629	756,264	765,560	748,045
Materials & supplies				
City hall printing	-	-	115	-
City computer svc equipment	-	1,000	566	1,000
Pers computer software	-	600	3,866	600
Supplies - outside	2,982	7,500	10,212	7,500
Document reproduction - outside	-	500	-	500
Clothing	-	500	-	500
Outside postage	-	300	88	300
Materials and supplies	115	-	-	-
Miscellaneous expense	586	300	-	223
Outside phone/communications	4,441	6,000	3,487	6,000
Seminars/training/education	85	4,800	1,500	4,800
Misc professional services	7,295	8,000	5,924	8,000
Travel expense	560	16,000	8,807	16,000
Dues/memberships/periodicals	6,282	8,000	8,000	8,000
Total materials and supplies	22,346	53,500	42,565	53,423
Grants and subsidies				
Death benefits	44,281	-	-	-
Total grants and subsidies	44,281	-	-	-
Misc expense				
Prior year expense	50	-	-	-
Total misc expense	50	-	-	-

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
Total expenditures	782,306	809,764	808,125	801,468
REVENUE				
Other revenues				
Recovery of prior year expense	996	-	-	-
Other revenues	996	-	-	-
Total revenues	996	-	-	-
Net expenditures	\$ 781,310	\$ 809,764	\$ 808,125	\$ 801,468

City Court Judges: Legal Level Summary

The City Court Judges hear and decide all cases that are presented concerning Municipal violations.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 715,629	\$ 756,264	\$ 765,561	\$ 748,046
Materials and supplies	22,345	53,500	42,566	53,423
Grants and subsidies	44,281	-	-	-
Misc expense	50	-	-	-
Total expenditures	782,305	809,764	808,127	801,469
Total revenues	996	-	-	-
Net expenditures	\$ 781,309	\$ 809,764	\$ 808,127	\$ 801,469

Authorized Complement	5
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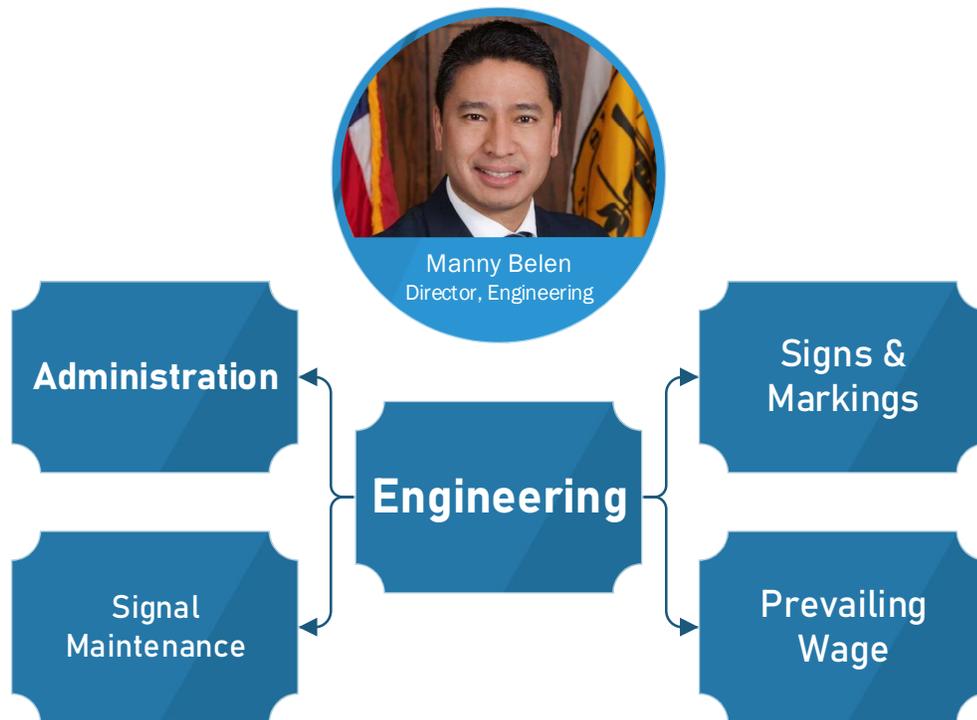


CITY ENGINEERING

Mission Statement

The Engineering Division's mission is to improve the quality of life and safety for Memphis citizens by providing exceptional engineering services through civil design, land development, and traffic operations.

Organization Structure



Services

The Division of Engineering provides planning, design, and construction administration to constantly improve and expand the City's infrastructure. The Division designs and manages the construction of all the City's capital projects. Engineering staff reviews all private development proposals to ensure the required public improvements are included.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 8,706,890	\$ 8,779,484	\$ 8,184,735	\$ 9,813,675
Materials and supplies	4,668,357	5,146,908	5,646,257	4,916,795
Capital outlay	2,514	85,000	4,231	85,000
Expense recovery	(7,873,947)	(4,185,300)	(5,481,000)	(5,435,300)
Service charges	50,030	75,000	75,000	75,000
Misc Expense	708,544	-	115	-
Total expenditures	6,262,388	9,901,092	8,429,338	9,455,170
Total revenues	3,046,361	1,570,307	4,095,816	11,509,907
Net expenditures	\$ 3,216,027	\$ 8,330,785	\$ 4,333,522	\$ (2,054,737)
Authorized Complement				129

Performance Highlights

The City Engineering Division is a key aspect of improving the quality of life for all citizens of Memphis. Engineering is responsible for ensuring that projects are properly planned, designed, and constructed for Memphians in a timely cost-efficient manner. The Division has a variety of service centers that work to improve and expand the City's infrastructure, manage the design and construction of the City's capital projects, and review private development proposals; all to ensure the required standards, codes, and safety procedures are being followed for public safety. This year Engineering has continued its service to Memphis through public outreach initiatives that concentrate on the youth, public safety, good government, jobs, and neighborhoods.

Traffic Engineering

- Completely modernized 21-traffic signals at various intersections
- Improved the Traffic Signal and Safety Improvements at 16-intersections
- Installed Permanent Speed Humps at 48 locations and Temporary Speed Humps at 33 locations.
- Bike-Ped Highlights - Over 19 miles of new on- and off-street bikeways added

Signs and Markings

- Lane Miles Restriped – 1,326.8, Traffic Signs Replaced – 15,510
- Design and Fabricate ADA signs for City Buildings

Traffic Signal Maintenance

- Maintained 788 Signalized intersections and 84 Flashers (Intersections, Crosswalks, Fire Stations): 84

Land Development

- Performed 1,788 plans reviews in FY22 which is a slight decrease from the 1833 plan reviews performed in FY21.
- Approved 635 sites for the installation of 5G cells throughout the city.

Building Design and Construction

- 10 Projects under construction or completed in FY22 being managed by BD&C.

Construction Inspections

- 13 Resurfacing projects, 472 speed cushions, and 499 ramps throughout the city.

Survey

- Completed over 75 survey projects including drainage studies, design surveys, sewer as-built plans, drainage as-built plans, and construction staking projects.

Civil Engineering

- Completed construction for Shelby Drive @ Mill Branch Culvert Repair Project & N. Watkins Street over Wolf River and N. McLean Boulevard over Wolf River Bridge Repairs.
- Miscellaneous Drainage Repairs/Improvements - Completed twenty-one (21) drainage/repair improvements through the Division's on-call maintenance contract.
- Completed construction for Elvis Presley Boulevard Streetscape from Brooks Road to Winchester Road (Grant-funded) project.

Sewer

- Issued 67 sewer availability letters this fiscal year (44 for FY 2021) and reviewed 8 sanitary sewer easements and sewer plans project for Sewer Assessment and Rehabilitation Program (SARP10) and Administrator of Environmental Construction.
- Reviewed 8 TDOT, city traffic signal and resurfacing, and Shelby County projects during FY21.
- Designed one (1) sanitary sewer relocation plan and profile for TDOT.
- Reviewed 178 sanitary sewer plans for Land Development in Engineering Division.

Mapping Department

- Researched and answered more than a thousand "External & Internal" infrastructure related information requests (e.g., Sanitary Sewers; Street Plan & Profiles; Grading & Drainage; Off-Street Drainage; ROW; SAC; Easements; Unrecorded Plats; etc.).
- Special Projects Research with GIS Analysis, Support, and Maps: GIS analysis and mapping support for several high-profile projects (e.g., Council Redistricting; 2022 City Council Maps Update; 2022 Repaving Map; Solid Waste Downtown Mapping; 2022 Downtown Construction; RAISE Grant Mapping; Truck-Route Map Update; Airport Owned Property Map; etc.) which also includes researching, scanning, and sending thousands of mapping records.

Issues and Trends

The Division of Engineering's current Traffic Signal and Signs and Markings Maintenance program, funding, and staffing are not adequate to address deferred maintenance. The combination of decreased staffing and increase initiatives/programs/projects remains a challenge for the Division project managers and staff. The Division is anticipating a substantial increase in construction activities related to bridge projects which require CEI services (construction inspection), surveying work to be performed during and/or after construction, and an increase in unfunded mandate related to small cellular networks. Solving Drainage issues remain a priority. Drainage Masterplans reports are being finalized with design projects and construction activities to follow.

Engineering is committed to serving Memphis by providing exceptional engineering services and aiding in initiatives that improve the quality of life for all Memphians. Each year the Engineering Division supports the City's efforts to combat poverty and be a beacon of hope within our growing community; by helping with organizations like United Way, Angel Tree, Feed the Need, and Junior Achievement. The Division will continue these efforts of community involvement and provide services that help to grow and improve our community.

Key Performance Indicators

25 - City Engineering

ADMINISTRATION	FY21 ACTUAL	FY22 GOAL	FY22 ACTUAL	FY23 GOAL	CATEGORY
Review and return land development plan submittals to developers within 10 working days of submission	97%	95%	97%	97%	Government
Number of plan reviews performed monthly	153	100	149	140	Government
Approved private development projects with 3 review cycles or less	69%	80%	56%	60%	Government
Cumulative average time to execute all construction contracts after the bid opening	122	120	114	120	Government
Review private development sewer drawings within 7 calendar days	98%	95%	98%	95%	Government
Cumulative number of drainage design projects initiated annually	7	10	14	10	Government
Cumulative number of drainage design projects completed annually	4	5	4	5	Government
Cumulative number of months until a decision is reached (approval/rejection) on speed hump requests	13	12	13	12	Government
Cumulative number of months between approval of a speed hump request and installation	12.9	10	12.5	10	Government
SIGNS AND MARKINGS	FY21 ACTUAL	FY22 GOAL	FY22 ACTUAL	FY23 GOAL	CATEGORY
% of curb ramps in the city that are ADA compliant	71%	71%	72%	73%	Public Safety
Number of traffic signs repaired/installed annually	15,510	13,000	13,628	13,500	Public Safety
% of city streets re-striped annually	45%	55%	48%	55%	Public Safety
SIGNAL MAINTENANCE	FY21 ACTUAL	FY22 GOAL	FY22 ACTUAL	FY23 GOAL	CATEGORY
Complete preventative maintenance on 100% of traffic signals (998) annually	88%	60%	87%	80%	Public Safety
% of down/malfunctioning traffic signals responded to within 24 hours	100%	100%	100%	100%	Public Safety
% of minor traffic signal improvement projects completed within 2 months of assignment	48%	100%	60%	60%	Public Safety
Reduce backlog of "shovel ready" traffic signal modernization projects	31%	10%	0%	10%	Public Safety
% of intersections with pedestrian countdown signals	26%	25%	29%	31%	Public Safety

Engineering Division Detail

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services				
Full-Time Salaries	\$ 5,007,141	\$ 6,888,401	\$ 4,655,455	\$ 7,473,461
Holiday Salary Full Time	301,438	-	325,891	-
Vacation Leave	375,207	-	423,987	-
Bonus Leave	117,480	-	39,982	-
Sick Leave	331,220	-	365,842	-
COVID PT Admin	708	-	-	-
Overtime	377,047	141,200	352,128	141,200
Out of Rank Pay	7,633	35,757	19,022	35,757
Hazardous Duty Pay	-	-	28,277	-
Longevity Pay	6,959	6,959	6,539	-
Shift differential	9,714	12,360	14,314	12,360
PTO final pay	200,421	121,000	60,000	121,000
Pension	341,515	394,179	394,179	411,663
Supplemental pension	-	-	96	-
Social security	12,485	-	10,727	-
Pension ADC funding	694,699	546,498	547,698	548,770
Group life insurance	13,944	16,758	11,024	18,509
unemployment	8,960	8,640	8,640	8,640
Pension 401a match	-	-	19	-
Medicare	96,803	95,570	100,732	100,364
Long term disability	24,247	18,614	24,728	19,862
Health insurance - choice plan	505,665	478,584	445,603	451,404
Health insurance - select plan	467,489	445,584	489,912	491,304
Salaries - part time/temporary	195,837	659,730	185,206	659,730
On the job injury	20,227	30,000	36,001	30,000
Benefits adjustments	-	21,400	-	21,400
Proposed ISL	-	-	-	410,000
Bonus pay	-	-	2,000	-
Expense recovery - personnel	(409,949)	(1,141,750)	(363,268)	(1,141,750)
Total Personnel services	8,706,890	8,779,484	8,184,734	9,813,674
Materials & supplies				
City hall printing	1,596	-	844	-
City storeroom supplies	1,802	5,140	225	5,140
Facility repair & carpentry	-	1,500	-	1,500
City shop charges	303,574	271,840	271,840	246,572
City shop fuel	96,196	121,974	154,033	156,186
City computer svc equipment	38,088	37,530	37,530	37,530
Pers computer software	351,068	-	513	-

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
City telephone/communications	-	4,452	-	4,452
Printing - outside	-	820	-	820
Supplies - outside	18,185	39,458	39,458	39,458
Hand tools	8,870	11,000	9,446	11,000
Clothing	26,813	29,833	29,833	29,833
Safety equipment	8,106	12,500	7,931	12,500
Outside postage	3,251	4,625	1,888	4,625
Paints oils & glass	337,578	425,000	425,000	425,000
Steel & iron products	128,471	172,000	171,999	172,000
Pipe fittings & castings	6,207	7,000	7,000	7,000
Lime cement & gravel	586	1,000	439	1,000
Materials and supplies	293,734	300,462	300,462	340,462
Maintenance traffic signal system	250,611	262,347	275,482	262,347
Outside vehicle repair	1,336	4,740	884	4,740
Outside Equip. Repair/maintenance	65,402	68,729	68,729	68,729
Internal repairs and maintenance	197,027	215,000	214,806	215,000
Advertising/publication	-	1,000	73	1,000
Outside phone/communications	31,912	38,016	24,163	38,016
Janitorial services	12,880	18,379	14,905	18,379
Seminars/training/education	9,146	36,118	8,731	36,118
Misc. professional services	1,561,566	1,830,150	2,387,863	1,830,150
Travel expense	-	4,750	2,139	4,750
Unreported travel	-	400	-	1,350
Mileage	140,192	179,903	208,022	179,903
Utilities	198,955	196,208	208,177	196,208
Insurance	54,761	76,376	76,376	-
Claims	8,760	300,000	-	100,000
Lawsuits	-	23,630	-	20,000
Dues/memberships/periodicals	8,984	109,711	11,442	109,711
Radio trunking lease	-	2,000	-	2,000
Misc. services and charges	531,662	609,316	722,469	609,316
Urban art maintenance	36,468	35,000	29,530	35,000
Expense recovery - M & S	(65,429)	(311,000)	(65,972)	(311,000)
Total materials and supplies	4,668,358	5,146,907	5,646,260	4,916,795
Capital outlay				
Prod/constr./maint. equipment	2,514	44,000	4,231	44,000
Equipment	-	41,000	-	41,000
Total Capital outlay	2,514	85,000	4,231	85,000
Expense recovery				
Expense recovery - state street aid	(7,873,947)	(4,185,300)	(5,481,000)	(5,435,300)
Total expense recovery	(7,873,947)	(4,185,300)	(5,481,000)	(5,435,300)

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Service charges				
Credit card fees - expense	50,030	75,000	75,000	75,000
Total service charges	50,030	75,000	75,000	75,000
Misc expense				
Prior year expense	708,544	-	115	-
Total misc expense	708,544	-	115	-
Total expenditures	6,262,389	9,901,091	8,429,340	9,455,169
REVENUE				
Local taxes				
Fiber optic franchise fees	1,716,583	592,407	2,450,000	2,192,407
Total local taxes	1,716,583	592,407	2,450,000	2,192,407
Licenses and permits				
Sidewalk permit fees	33,904	36,000	38,000	36,000
Total licenses and permits	33,904	36,000	38,000	36,000
Charges for services				
Subdivision plan inspection fee	277,224	150,000	250,000	275,000
Rental fees	518,380	450,000	450,000	450,000
MLG&W rent	1,600	2,400	2,400	2,000
Street cut inspection fee	170,853	100,000	400,000	2,200,000
Traffic signals	223,411	165,000	175,000	200,000
Signs-loading zones	32,817	45,000	172,000	125,000
Arc lights	3,889	4,000	4,000	4,000
Total charges for services	1,228,174	916,400	1,453,400	3,256,000
Other revenues				
Sale of reports	9,240	19,000	4,416	19,000
Subdivision sidewalk fees	30,823	6,500	150,000	6,500
Recovery of prior year expense	27,636	-	-	-
Total other revenues	67,699	25,500	154,416	25,500
Transfers in				
Oper tfr In - sales tax ref 2019	-	-	-	6,000,000
Total transfers in	-	-	-	6,000,000
Total revenues	3,046,360	1,570,307	4,095,816	11,509,907
Net expenditures	\$ 3,216,029	\$ 8,330,784	\$ 4,333,524	\$ (2,054,738)

Administration

Engineering Administration provides engineering services in the design of civil works/building projects and the review of private developments to protect the safety of the public.

Operating Budget

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
EXPENDITURES				
Personnel services	\$ 4,198,184	\$ 4,249,481	\$ 3,852,921	\$ 5,135,855
Materials and supplies	2,488,115	3,065,208	3,593,904	2,852,286
Capital outlay	-	41,000	-	41,000
Expense recovery	(1,940,962)	(4,185,300)	(5,481,000)	(5,435,300)
Service charges	50,030	75,000	75,000	75,000
Misc Expense	705,424	-	115	-
Total expenditures	5,500,791	3,245,389	2,040,940	2,668,841
Total revenues	3,046,361	1,570,307	4,095,816	11,509,907
Net expenditures	\$ 2,454,430	\$ 1,675,082	\$ (2,054,876)	\$ (8,841,066)

Authorized Complement

71

Signs & Markings

Signs and Markings improve safety and quality of life within the city of Memphis by installing and maintaining proper signage and pavement markings for pedestrian and vehicular traffic.

Operating Budget

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
EXPENDITURES				
Personnel services	\$ 2,124,747	\$ 2,162,281	\$ 1,924,834	\$ 2,189,782
Materials and supplies	896,611	1,047,148	1,042,933	1,064,614
Capital outlay	-	22,000	4,231	22,000
Expense recovery	(2,836,035)	-	-	-
Total expenditures	185,323	3,231,429	2,971,998	3,276,396
Total revenues	-	-	-	-
Net expenditures	\$ 185,323	\$ 3,231,429	\$ 2,971,998	\$ 3,276,396

Authorized Complement

28

Signal Maintenance

Traffic Signal Maintenance works to increase the safety of pedestrians, motorists, and goods movement by maintaining existing traffic signals and installation of new signals at intersections throughout the City of Memphis.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 2,383,959	\$ 2,249,296	\$ 2,346,004	\$ 2,359,857
Materials and supplies	915,365	1,034,552	1,006,059	999,894
Capital outlay	2,514	22,000	-	22,000
Expense recovery	(3,096,951)	-	-	-
Misc expense	3,120	-	-	-
Total expenditures	208,007	3,305,848	3,352,063	3,381,751
Total revenues	-	-	-	-
Net expenditures	\$ 208,007	\$ 3,305,848	\$ 3,352,063	\$ 3,381,751

Authorized Complement

28

Prevailing Wage

The Prevailing Wages office ensures all contracts and/or subcontractors awarded City-funded projects are following and adhering to the Prevailing Wage Ordinance adopted by the City.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ -	\$ 118,426	\$ 60,976	\$ 128,181
Total expenditures	-	\$118,426	\$60,976	\$128,181
Total revenues	-	-	-	-
Net expenditures	\$ -	\$ 118,426	\$ 60,976	\$ 128,181

Authorized Complement **2**

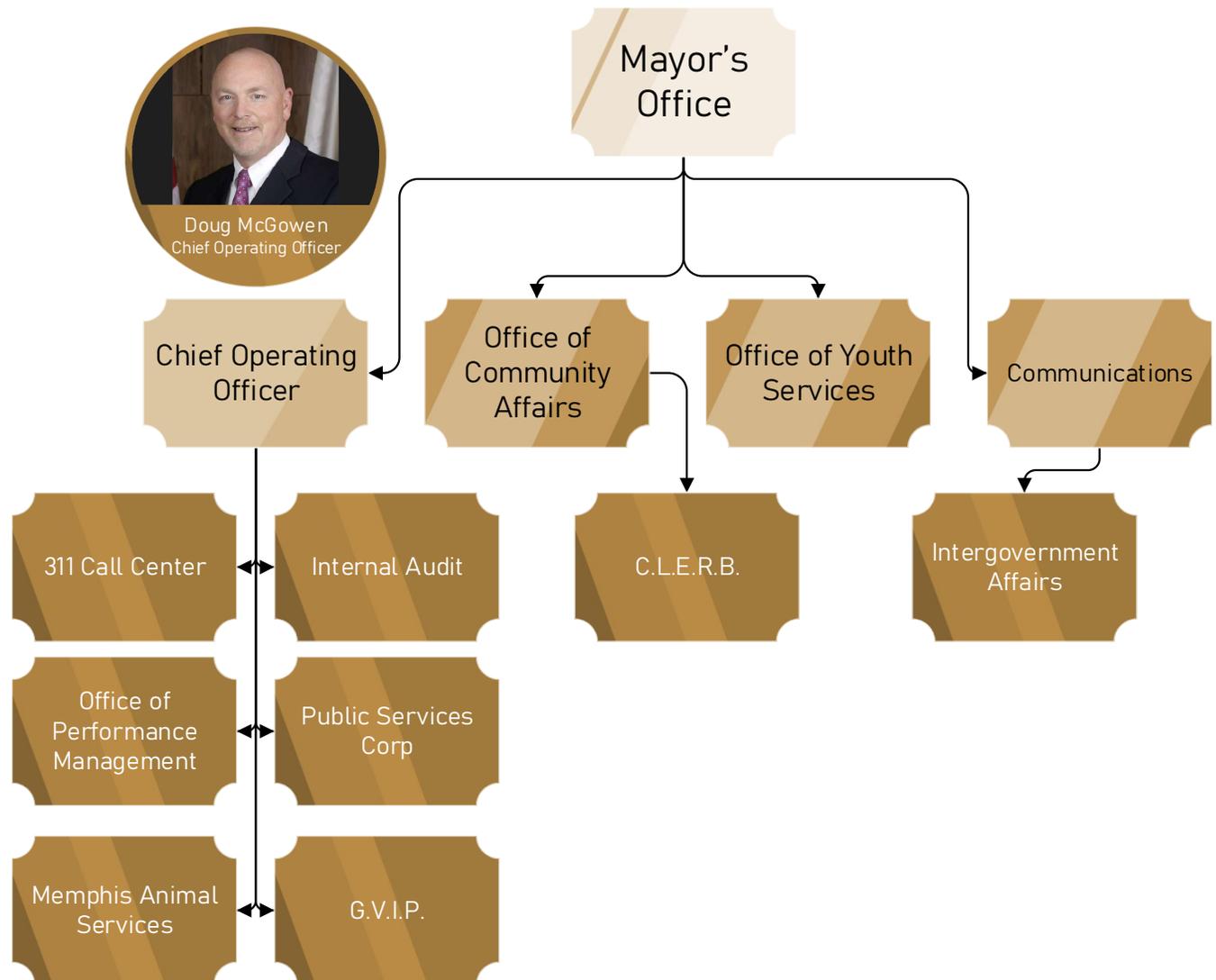


EXECUTIVE

Mission Statement

The Executive Division's mission is to provide direction, expectations, and the resources necessary to make life better for all Memphians.

Organization Structure



Services

The Executive Division is responsible for providing effective leadership and operational guidelines to all Divisions within City government. The Division also provides direct management support for key functional areas through the following service centers: Mayor's Office, the Chief Operating Officer's Office, the Office of Community Affairs, the Office of Youth Services, and the Office of Communications. The Chief Operating Office provides direction and managerial support to the 311 Call Center, the Office of Performance Management, Memphis Animal Services, Internal Audit, the Memphis Public Service Corp, and the Group Violence Intervention Program (GVIP). The Office of Community Affairs provides direction and managerial support to the Civilian Law Enforcement Review Board (C.L.E.R.B.), and The Office of Communications leads and guides the activities of the Intergovernmental Affairs office. All the services offered through the Executive Division function together to ensure responsive and cost-effective services are delivered to citizens.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 10,690,628	\$ 14,022,704	\$ 11,016,420	\$ 12,989,283
Materials and supplies	11,965,700	4,311,373	5,911,317	6,307,707
Capital outlay	37,706	-	-	-
Grants and subsidies	4,242,264	3,565,838	3,519,380	3,565,838
Service charges	6,099	-	7,597	-
Misc expense	5,454	-	-	-
Total expenditures	26,947,851	21,899,915	20,454,714	22,862,828
Total revenues	915,658	718,751	880,406	908,751
Net expenditures	\$ 26,032,193	\$ 21,181,164	\$ 19,574,308	\$ 21,954,077

Authorized Complement

136

Performance Highlights

The Memphis Data Hub, the City's open data portal, saw an average of 750 users a month in FY22. Additionally, the Office of Performance Management (OPM) worked with leadership from multiple Divisions to create both new external dashboards to better communicate with citizens, and internal dashboards to continue to make data driven decisions. OPM also participated in the COVID-19 Joint Task Force, providing data, visualizations, and coordinating data sharing efforts across municipalities, hospitals, and schools.

The Office of Community Affairs (OCA) conducted 6 Manhood University and Women Offering Women Support sessions this year, graduating 206 men and women. Eligible program participants received assistance with expungements, driver license reinstatements (fees/fines) and job placement. This year, 73 program participants were approved for driver license reinstatement funding, 223 participants were submitted for non-conviction expungements resulting in 2889 such expungements to date. Additionally, 105 participants have been placed in jobs.

Supported eligible Memphians with assistance through MIFA emergency services including 67 mortgage payments, 1046 rent payments, and 1779 utility payments.

Communications provided support to all Divisions and departments of city government with media, public relations, marketing, and social media. Recent projects focused on highlighting \$200M in capital projects through Accelerate Memphis. The department also enhanced outreach to the public with live broadcast capabilities and in-house production.

Memphis Animal Services (MAS) took in 7,593 dogs and cats in FY22 with a save rate of 88.27% and helped another 5,000 pets stay with their families through their Pet Resource Center, which provides pet owners with resources including pet food, medical care, and behavioral training.

The Memphis Public Service Corps (MPSC), whose members receive guidance on diploma, GED, trade, or degree programs while gaining meaningful work experience through service to the community through various blight remediation efforts around Memphis, collected 5,500 tires, 26,000 bags of litter, and cleared 687 drains.

Issues & Trends

The citizens of Memphis expect city government to provide basic services in an efficient and effective manner with crime, blight, litter, and good government identified as key priorities. While the delivery of government services is paramount, youth development and economic growth opportunities continue to be very important to our citizens as well. As a result, the Executive Division's time and resources are directed towards these priorities with a data-driven outcome focus.

Key Performance Indicators

Performance Indicator	FY21 Actual	FY22 Goal	FY22 Actual	FY23 Goal	Category	
CHIEF ADMINISTRATIVE OFFICE						
Average turnaround time for contracts (days)*	2.5	2	3	2 hours	Government	
OFFICE OF PERFORMANCE MANAGEMENT						
Achieve What Works Cities Certification	Gold Certification	Gold Certification	Application timeline changed	Gold Certification	Government	
AUDITING						
# of audit projects completed	8	8	6	6	Government	
% of recommendations implemented	Not Measurable**	100%	100% (some in process)	100%	Government	
# of fraud deterrent activities	5	8	7	7	Government	
311 CALL CENTER						
Average time to answer 311 calls (seconds)	154	120	121	80	8080	Government
Call abandonment rate (%)	26.4%	13.0%	11.4%	10.0%	Government	
ANIMAL SERVICES						
Save Rate as calculated by Best Friends NMHP report	91.04%	90.00%	88.27%***	90.00%	Government	

*The response time for approving contracts, which includes weekends and holidays, was significantly impacted by the COVID-19 pandemic.

** Corrective action monitoring was temporarily placed on hold to allow management to focus time and efforts on operational concerns and conditions due to COVID-19.

***This percentage was impacted by a large increase in intake in FY22.

Executive - Division Detail

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
EXPENDITURES				
Personnel Services				
Full-time salaries	\$ 6,396,688	\$ 7,219,003	\$ 6,140,638	\$ 8,112,726
Holiday salary full time	325,921	-	332,170	-
Vacation leave	206,740	-	301,107	-
Bonus leave	90,036	-	52,737	-
Sick leave	137,354	-	167,490	-
COVID PT admin	720	-	600	-
CIT	-	-	60	-
Overtime	145,029	150,000	220,400	150,000
Out of rank pay	10,492	3,000	29,485	3,000
Hazardous duty pay	56,215	60,000	57,563	60,000
College incentive pay	4,256	1,281	3,200	1,345
Shift differential	3,629	3,000	3,445	3,000
PTO final pay	60,473	46,680	44,001	46,680
Required special license pay	2,321	1,000	2,200	1,000
Pension	378,623	447,369	435,155	478,597
Supplemental pension	966	949	1,886	-
Social security	59,549	-	63,701	-
Pension ADC funding	754,311	579,441	601,761	581,850
Group life insurance	14,144	18,558	12,217	19,621
Unemployment	9,280	9,360	9,360	9,760
Pension 401a match	-	-	10	-
Medicare	118,172	110,493	129,684	117,292
Long term disability	26,566	20,653	(7,957)	22,628
Health insurance - choice plan	496,506	503,256	612,972	501,912
Health insurance - select plan	433,118	439,944	411,235	406,656
Salaries - part time/temporary	940,124	4,275,955	1,412,627	2,180,954
On the job injury	109,145	88,250	60,673	88,250
Benefits adjustments	-	134,512	-	134,512
Proposed ISL	-	-	-	159,500
Bonus pay	250	-	6,000	-
Sign On Bonus Pay	-	-	2,000	-
Expense recovery - personnel	(90,000)	(90,000)	(90,000)	(90,000)
Total personnel services	10,690,628	14,022,704	11,016,420	12,989,283
Materials & Supplies				
City hall printing	10,733	-	6,392	-
City hall postage	-	500	-	500
City shop charges	68,862	39,438	81,794	84,283

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
City shop fuel	54,338	22,179	88,028	89,050
Outside computer services	6,709	6,580	11,830	6,580
City computer svc equipment	64,879	76,641	48,373	91,641
Data/word process software	-	-	11,055	-
Pers computer software	2,031	-	6,463	-
Printing - outside	13,753	60,044	41,638	60,044
Supplies - outside	34,059	66,368	47,663	66,368
Food expense	187	-	-	-
Hand tools	458	500	-	500
Clothing	22,673	53,250	12,320	53,250
Household supplies	47,631	55,000	50,969	55,000
Safety equipment	89	1,000	195	1,000
Medical supplies	208,556	210,000	267,454	210,000
Outside postage	3,281	5,000	1,750	5,000
Materials and supplies	943,962	205,933	320,130	255,933
Miscellaneous expense	9,277	60,396	29,423	44,949
Outside equipment repair/maint	27,573	5,500	9,256	5,500
Medical/dental/veterinary	76,976	50,000	78,840	50,000
Accounting/auditing/cons	367,967	316,299	358,299	399,299
Advertising/publication	850,574	612,060	585,437	612,060
Outside phone/communications	43,816	56,409	38,617	58,909
Janitorial services	87,424	65,400	80,208	110,400
Security	12,895	26,700	40,929	26,700
Seminars/training/education	15,967	47,000	27,559	52,000
Misc professional services	8,446,632	1,839,525	3,182,708	3,546,365
Rewards and recognition	28,242	43,500	43,500	43,500
Staff development	957	1,000	1,307	1,000
Travel expense	4,792	46,702	40,401	61,701
Mileage	7	19,950	9,871	19,950
Utilities	146,595	221,215	172,947	221,215
Insurance	42,258	57,264	57,264	-
Claims	24,391	2,000	917	2,000
Lawsuits	4,000	15,010	15,010	50,000
Dues/memberships/periodicals	127,030	110,010	129,558	110,010
Rent	125,000	-	-	-
Misc services and charges	33,933	51,000	53,331	50,000
Catering	7,193	12,000	12,146	12,000
Expense recovery - M&S	-	(150,000)	(52,265)	(150,000)
Total materials and supplies	11,965,700	4,311,373	5,911,317	6,307,707
Capital Outlay				
Prod/constr/maint equipment	37,706	-	-	-
Total capital outlay	37,706	-	-	-

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Grants and Subsidies				
Payment to sub-grantees	1,908,075	-	70,930	-
MIFA general assistance	545,713	669,218	550,000	669,218
Death benefits	26,808	-	-	-
Professional services	41,640	-	1,830	-
Ambassador's fellowship pay	1,720,028	2,896,620	2,896,620	2,896,620
Total grants and subsidies	4,242,264	3,565,838	3,519,380	3,565,838
Service Charges				
Credit card fees - expense	6,099	-	7,597	-
Total service charges	6,099	-	7,597	-
Misc Expense				
Prior year expense	5,454	-	-	-
Total misc expense	5,454	-	-	-
Total Expenditures	26,947,851	21,899,915	20,454,714	22,862,828
REVENUE				
Licenses and permits				
Dog license	242,975	225,000	225,000	225,000
County dog License fee	109,334	60,000	105,000	100,000
Total licenses and permits	352,309	285,000	330,000	325,000
Charges for services				
Shelter fees	345,329	200,000	330,000	350,000
Outside revenue	-	15,000	-	15,000
Total charges for services	345,329	215,000	330,000	365,000
Other revenues				
Local shared revenue	126	-	-	-
Donated revenue	196,388	218,751	219,952	218,751
Recovery of prior year expense	21,506	-	454	-
Total other revenues	218,020	218,751	220,406	218,751
Total revenues	915,658	718,751	880,406	908,751
Net expenditures	\$ 26,032,193	\$ 21,181,164	\$ 19,574,308	\$ 21,954,077

Mayor's Office

The Mayor's Office duties include ensuring that the City Charter and Ordinances are observed to enhance the health, safety, and well-being of the citizens of the City of Memphis. The Office also promotes economic and industrial development through a partnership of businesses, government, and the community at large.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 801,506	\$ 872,830	\$ 787,974	\$ 915,312
Materials and supplies	8,051,283	159,305	924,146*	165,541
Grants and subsidies	1,949,715	-	72,760	-
Total expenditures	10,802,504	1,032,135	1,784,880	1,080,853
Total revenues	1,018	-	-	-
Net expenditures	\$ 10,801,486	\$ 1,032,135	\$ 1,784,880	\$ 1,080,853

Authorized Complement

7

Chief Administrative Office

The Chief Administrative Office directs the operations of City Divisions to execute the policies of the Mayor, perform authorized services efficiently, protect and maintain City assets, and conduct the planning and coordination of functions necessary to achieve stated goals and objectives.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 741,624	\$ 2,738,256	\$ 1,012,327	\$ 773,465
Materials and supplies	411,040	433,753	557,997	427,730
Capital outlay	37,706	-	-	-
Total expenditures	1,190,370	3,172,009	1,570,324	1,201,195
Total revenues	76,315	-	-	-
Net expenditures	\$ 1,114,055	\$ 3,172,009	\$ 1,570,324	\$ 1,201,195

Authorized Complement

6

Auditing

Auditing provides the Mayor, City Council, and all levels of management with objective analyses, appraisals, valuations, counsel, information, and recommendations concerning activities being reviewed. Auditing also assists all members of the organization in being more effective and efficient in the discharge of their job responsibilities.

Operating Budget

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
EXPENDITURES				
Personnel services	\$ 497,806	\$ 558,234	\$ 492,809	\$ 570,849
Materials and supplies	399,708	378,603	401,915	461,470
Total expenditures	897,514	936,837	894,724	1,032,319
Total revenues	-	-	-	-
Net expenditures	\$ 897,514	\$ 936,837	\$ 894,724	\$ 1,032,319

Authorized Complement

6

311 Call Center

The 311 Call Center provides the citizens of the City of Memphis with a means to make requests for non-emergency services. Some examples of non-emergencies are pothole repairs, abandoned vehicles, vacant houses, and vacant lots. The online support system (Click Fix) and the "311" mobile app make it easy to submit service requests and track their progress. Suggestions and opinions can also be submitted via the system.

Operating Budget

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
EXPENDITURES				
Personnel services	\$ 517,159	\$ 529,919	\$ 533,521	\$ 519,504
Materials and supplies	13,840	29,111	4,292	29,111
Total expenditures	530,999	559,030	537,813	548,615
Total revenues	-	-	-	-
Net expenditures	\$ 530,999	\$ 559,030	\$ 537,813	\$ 548,615

Authorized Complement **10**

Office of Youth Services

The Memphis Office of Youth Services provides positive opportunities for Memphis Youth through three unique programs. The MPLOY Program is a six-week summer experience giving Memphis youth the opportunity to work with various businesses and organizations throughout Memphis. The Memphis Ambassadors Program, known as MAP, is a year-round program giving 400 Memphis Youth hard and soft skill training and internships in City government. This program also provides a leadership camp during the summer. The Memphis Office of Youth Services program for exceptional youth, "I AM INCLUDED," provides opportunities to our disabled youth. "Empowering Our Youth for Positive Results" is the mission of the Memphis Office of Youth Services.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 1,166,383	\$ 1,657,483	\$ 1,177,081	\$ 1,676,366
Materials and supplies	299,982	485,166	315,932	482,343
Grants and subsidies	1,720,028	2,896,620	2,896,620	2,896,620
Misc expense	691	-	-	-
Total expenditures	3,187,084	5,039,269	4,389,633	5,055,329
Total revenues	24,255	-	42,466	-
Net expenditures	\$ 3,162,829	\$ 5,039,269	\$ 4,347,167	\$ 5,055,329

Authorized Complement

11

Intergovernmental Affairs

The Intergovernmental Affairs Office coordinates the City's legislative efforts in Washington, D.C. and Nashville, and acts as the liaison between the Administration and the City Council as it relates to the City's legislative efforts. In coordination with federal and state lobbyists, the City identifies legislation that will impact Memphis. The goal is the pursuit of legislation in the interest of the city as it aligns with the administration's agenda to improve the quality of life for all Memphians. This office also facilitates board and commission appointments on behalf of the mayor.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 158,226	\$ 212,991	\$ 171,598	\$ 230,628
Materials and supplies	427,725	423,633	366,951	423,633
Total expenditures	585,951	636,624	538,549	654,261
Total revenues	-	-	-	-
Net expenditures	\$ 585,951	\$ 636,624	\$ 538,549	\$ 654,261

Authorized Complement

2

C.L.E.R.B.

The Civilian Law Enforcement Review Board (CLERB) of the City of Memphis investigates allegations of misconduct filed by citizens against the Memphis Police Department (MPD).

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 225,962	\$ 279,453	\$ 247,509	\$ 341,233
Materials and supplies	10,003	19,700	17,241	19,700
Total expenditures	235,965	299,153	264,750	360,933
Total revenues	-	-	-	-
Net expenditures	\$ 235,965	\$ 299,153	\$ 264,750	\$ 360,933

Authorized Complement**3**

Memphis Animal Services

The Memphis Animal Services (MAS) Department was created by City Ordinance to enforce animal control laws for the City. MAS also provides a safe and caring environment for animals in need at its facility on Appling City Cove. MAS added to its mission a focus on helping citizens through its innovative Pet Resource Center, serving thousands of Memphis pet owners each year.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 3,741,406	\$ 3,663,999	\$ 3,706,288	\$ 4,182,134
Materials and supplies	844,990	808,298	938,537	910,111
Grants and subsidies	26,808	-	-	-
Service charges	6,099	-	7,597	-
Misc expense	3,550	-	-	-
Total expenditures	4,622,853	4,472,297	4,652,422	5,092,245
Total revenues	813,925	703,751	837,486	893,751
Net expenditures	\$ 3,808,928	\$ 3,768,546	\$ 3,814,936	\$ 4,198,494

Authorized Complement

58

Community Affairs

Community Affairs, in partnership with City government, focuses on capacity building for individuals, community projects, and faith-based initiatives, as well as furthering cultural organizations.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 742,759	\$ 781,648	\$ 701,645	\$ 805,890
Materials and supplies	158,234	198,952	185,280	195,243
Grants and subsidies	545,713	669,218	550,000	669,218
Misc expense	103	-	-	-
Total expenditures	1,446,809	1,649,818	1,436,925	1,670,351
Total revenues	-	-	-	-
Net expenditures	\$ 1,446,809	\$ 1,649,818	\$ 1,436,925	\$ 1,670,351

Authorized Complement

10

Communications

The Communications Department's mission is to share timely information with the public, City of Memphis employees, and the media. We manage public relations and marketing for every City Division and in partnership with our Police and Fire Divisions. The service center also has oversight of all social media platforms, is responsible for the content of City of Memphis owned websites, and shares oversight for the city's open records requests from both the public and media with the Legal Division.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 1,210,746	\$ 1,231,266	\$ 1,139,955	\$ 1,353,099
Materials and supplies	1,028,525	966,665	763,027	966,665
Misc expense	1,110	-	-	-
Total expenditures	2,240,381	2,197,931	1,902,982	2,319,764
Total revenues	145	15,000	304	15,000
Net expenditures	\$ 2,240,236	\$ 2,182,931	\$ 1,902,678	\$ 2,304,764

Authorized Complement

13

Office of Performance Management

The Office of Performance Management works to make the City of Memphis more productive, transparent, and accountable for its performance by supporting the use of data to improve City services.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 236,181	\$ 303,978	\$ 250,934	\$ 289,871
Materials and supplies	266,216	344,387	148,995	344,387
Total expenditures	502,397	648,365	399,929	634,258
Total revenues	-	-	-	-
Net expenditures	\$ 502,397	\$ 648,365	\$ 399,929	\$ 634,258

Authorized Complement

3

Memphis Public Service Corp (MPSC)

The Memphis Public Service Corps (MPSC) offers part time employment opportunities to serve the community through various cleanup efforts around Memphis. The MPSC targets opportunity youth and those with certain criminal backgrounds but is open to the public. All participants are required to pursue educational opportunities to enhance their skills. As such, Corps members receive guidance on diploma, GED, trade, or degree programs while gaining meaningful work experience.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 650,870	\$ 1,192,647	\$ 640,529	\$ 1,032,924
Materials and supplies	54,154	63,800	75,925	137,433
Total expenditures	705,024	1,256,447	716,454	1,170,357
Total revenues	-	-	150	-
Net expenditures	\$ 705,024	\$ 1,256,447	\$ 716,304	\$ 1,170,357

Authorized Complement

4

Group Violence Intervention Program (GVIP)

GVIP is a proactive, holistic plan to reduce violence in our city. This program activates current strategies developed and tracked by the Memphis-Shelby County Crime Commission's Safe Community Plan, as well as additional complementary elements that combine proven best practice models.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ -	\$ -	\$ 154,250	\$ 298,008
Materials and supplies	-	-	1,211,079	1,744,340
Total expenditures	-	-	1,365,329	2,042,348
Total revenues	-	-	-	-
Net expenditures	\$ -	\$ -	\$ 1,365,329	\$ 2,042,348

Authorized Complement

3

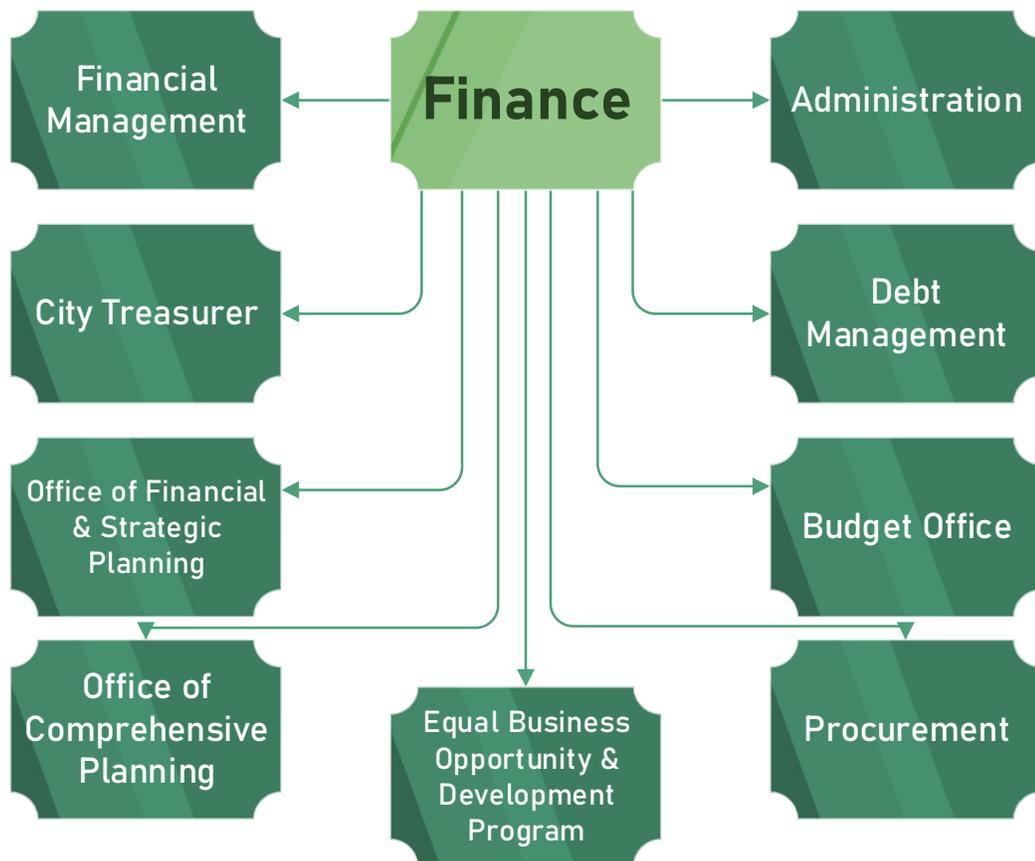


FINANCE

Mission Statement

The Finance Division's mission is to provide fiscal leadership, integrity, and superior financial services through prudent and efficient management of the City's financial affairs.

Organization Structure



Goal

To provide financial management, information, and business products to policy makers, colleagues, agencies, investors, and the Memphis community so they have confidence in City Government, make informed decisions, and achieve desired results.

Services

The City's Financial Division is committed to the preparation and maintenance of timely, accurate, and transparent accounting records and financial reporting. The core responsibilities include disbursement of payments to employees/retirees, vendors, contractors, and others, procurement of materials, products, and construction services; prudent management of the city assets and investments, timely and appropriate issuance of debt; and administration of the Office of Business Diversity and Compliance (OBDC). There is an emphasis on a service-oriented, team approach to providing financial information, systems, and policies to develop, manage, and defend the Operating and Capital Budgets. The Division's fiduciary expertise supports the City's performance-based budgeting and accountability initiative; investment of the City's cash and pension funds; debt management; and effective management of tax and other revenue collections.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 19,276,214	\$ 8,265,788	\$ 7,455,042	\$ 9,242,108
Materials and supplies	2,234,737	2,214,645	2,477,894	2,551,309
Capital outlay	6,383	10,000	15,306	10,000
Grants and subsidies	2,735,328	3,309,300	2,629,115	3,309,300
Investment fees	-	-	127,200	149,652
Misc expense	960,158	-	126,846	-
Total expenditures	25,212,820	13,799,733	12,831,403	15,262,369
Total revenues	95,985	48,000	47,055	48,000
Net expenditures	\$ 25,116,835	\$ 13,751,733	\$ 12,784,348	\$ 15,214,369

Authorized Complement

113

Performance Highlights

- Awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 44th straight year
- Maintained ratings of Aa2, AA and AA from Moody's Investors Service, Inc. and S&P Global Ratings and Fitch Ratings, Inc., respectively
- Issued Tennessee's first social bond debt for City revitalization and renovation initiatives through the Accelerate Memphis capital program.

Issues & Trends

- The Finance Division continues to encourage a culture of excellence by refining the internal Division processes that lead to effective, efficient, and responsive services.
- The Finance Division, in collaboration with the Mayor, City Council, and partnership agencies is undertaking the development of the City's long-term capital strategic planning to ensure financial stability and continuity of operational initiatives for future generations. This plan will provide financial and operational alignment with Memphis 3.0 Comprehensive Plan, the Park's master plan, and the development of the Library master plan.
- The Finance Division funding for FY23 provides for continued progress toward the implementation of a new treasury system in calendar year 2023.

Key Performance Indicators

Performance Indicator	FY21 Actual	FY22 Goal	FY22 Actual	FY23 Goal	Category
Financial Management					
Unassigned fund balance Percentage of General Fund Expenditures (%)	100%	10%	100%	10%	Government
Monthly financial reporting completed by the 10th day of the following month (%)	100%	100%	100%	100%	Government
Accurately submitted vendor payments processed within 5 business days (%)	75%	100%	75%	100%	Government
Purchasing					
Regular purchase orders completed within 30 days (%)	95%	95%	95%	100%	Government
Construction requisitions completed within 120 days (%)	95%	95%	95%	100%	Government
Budget Office					
Submit Operating Budget Ordinance to the State within 15 day of the approved adopted budget.	Yes	Yes	No	Yes	Government
Submit budget book to Government Finance Officers Association (GFOA) within 90 days of budget approval.	Yes	Yes	No	Yes	Government
Debt Management					
Maintain City's Bond rating at or above Moody: Aa2, S&P: AA	Moody: Aa2 S&P: AA	Moody: Aa2 S&P: AA	Moody: Aa2 S&P: AA	Moody: Aa2 S&P: AA	Government
Annual rate of return on investments compared to 3-month treasury bill rate (%)	100%	100%	100%	100%	Government
Equal Business Opportunity and Development					
Contracts monitored for compliance (#)	1,500	1,500	1,153	1,153	Government
City of Memphis spending with MWBE vendors (%)	23.92%	24.00%	20.89%	20.89%	Government
Business Development Center					
Outreach events for MWBE vendors completed annually (#)	72	50	95	95	Economy
Certified MWBE vendors registered with the City of Memphis (#)	574	500	547	547	Economy

Finance - Division Detail

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services				
Full-time salaries	\$ 5,052,094	\$ 7,075,003	\$ 4,957,596	\$ 7,964,545
Holiday salary full time	274,903	-	320,946	-
Vacation leave	211,211	-	271,863	-
Bonus leave	96,916	-	41,418	-
Sick leave	154,713	-	210,653	-
FFCRA regular	329,930	-	-	-
FFCRA part time	76,017	-	-	-
COVID-19 hazard	9,444,598	-	14,900	-
COVID-19 OJI	2,156,940	-	429,930	-
Vacation day paid	47,449	-	-	-
COVID PT admin	519	-	360	-
Overtime	3,181	5,000	10,934	5,000
Out of rank pay	10,932	-	15,732	-
PTO final pay	272,660	15,000	55,779	15,000
Pension	307,492	349,178	368,363	403,737
Supplemental pension	-	-	124	-
Social security	13,895	-	12,183	-
Pension ADC funding	718,706	564,094	564,094	566,440
Group life insurance	14,680	16,792	11,626	18,646
Unemployment	8,240	6,800	6,800	7,600
Medicare	87,667	90,922	93,385	97,111
Long term disability	21,765	16,266	21,748	19,044
Health insurance - choice plan	411,243	392,100	424,827	343,800
Health insurance - select plan	259,063	236,760	269,113	303,312
Salaries - part time/temporary	246,950	454,877	252,144	454,877
On the job injury	1,775	4,260	18,898	4,260
Benefits adjustments	-	20,776	-	20,776
Bonus pay	1,000	1,000	9,151	1,000
Expense recovery - personnel	(948,325)	(983,040)	(927,525)	(983,040)
Total personnel services	19,276,214	8,265,788	7,455,042	9,242,108
Materials & supplies				
City hall printing	6,808	-	9,000	-
City shop charges	2,826	-	50,830	77,904
Outside computer services	-	1,000	-	1,000
City computer svc equipment	56,180	28,900	32,172	28,900
Pers computer software	4,007	12,200	12,200	12,200
Printing - outside	62,020	49,200	20,144	49,200
Supplies - outside	77,493	150,000	150,000	150,000

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
Food expense	-	-	3,261	-
Document reproduction - outside	20	2,000	-	2,000
Drafting/photo supplies	-	250	-	250
Outside postage	122,725	109,400	60,000	109,400
Lumber & wood products	-	-	650	-
Materials and supplies	59,583	39,000	46,299	39,000
Miscellaneous expense	2,840	7,850	17,047	5,842
Internal repairs and maintenance	-	1,000	-	1,000
Legal services/court cost	-	5,000	-	5,000
Advertising/publication	138,829	209,782	209,782	209,782
Outside phone/communications	25,114	15,450	31,031	15,450
Security	24,255	33,500	42,568	33,500
Seminars/training/education	29,815	60,000	60,000	60,000
Misc professional services	1,381,938	1,225,747	1,382,571	1,475,747
Travel expense	-	60,000	20,000	60,000
Unreported travel	200	-	-	-
Mileage	-	1,500	1,500	1,500
Utilities	-	10,000	1,792	10,000
Insurance	29,573	39,233	39,233	-
Claims	-	-	-	1,000
Lawsuits	-	1,000	1,000	50,000
Dues/memberships/periodicals	8,808	18,933	18,933	18,934
Rent	138,588	169,000	171,695	169,000
Misc services and charges	63,145	64,700	96,216	64,700
Expense recovery - M&S	(30)	(100,000)	(30)	(100,000)
Total materials and supplies	2,234,737	2,214,645	2,477,894	2,551,309
Capital outlay				
Equipment	6,383	10,000	15,306	10,000
Total capital outlay	6,383	10,000	15,306	10,000
Grants and subsidies				
Planning & development	1,500,000	1,500,000	1,500,000	1,500,000
RBC training/certification program	4,070	4,650	-	4,650
Tax receivable sale vendor	1,223,454	1,800,000	1,129,115	1,800,000
Contr assist prog/bonding	7,804	4,650	-	4,650
Total grants and subsidies	2,735,328	3,309,300	2,629,115	3,309,300
Investment fees				
Investment fees	-	-	127,200	149,652
Total investment fees	-	-	127,200	149,652

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Misc expense				
Prior year expense	960,158	-	126,846	-
Total misc expense	960,158	-	126,846	-
Total expenditures	25,212,820	13,799,733	12,831,403	15,262,369
REVENUE				
Local taxes				
Tourism development zone local sales	19,326	-	15,700	-
Total local taxes	19,326	-	15,700	-
Other revenues				
Rezoning ordinance publication fees	5,525	3,000	5,000	3,000
Miscellaneous income	19,055	-	26,355	-
Donated revenue	50,000	45,000	-	45,000
Recovery of prior year expense	2,079	-	-	-
Total other revenues	76,659	48,000	31,355	48,000
Total revenues	95,985	48,000	47,055	48,000
Net expenditures	\$ 25,116,835	\$ 13,751,733	\$ 12,784,348	\$ 15,214,369

Administration

Finance Administration provides leadership and direction to all Finance Division service centers and coordinates all financial functions of the City.

Administration houses the Chief Financial Officer, Deputy Chief Financial Officer, Office Manager, and Special Projects Manager. The CFO also serves as the Chairman of the Pension Investment Committee.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 12,562,452	\$ 439,286	\$ 845,514	\$ 469,842
Materials and supplies	260,311	178,169	246,068	137,936
Capital outlay	-	10,000	10,000	10,000
Misc expense	1,472	-	-	-
Total expenditures	<u>12,824,235</u>	<u>627,455</u>	<u>1,101,582</u>	<u>617,778</u>
Total revenues	-	-	-	-
Net expenditures	<u>\$ 12,824,235</u>	<u>\$ 627,455</u>	<u>\$ 1,101,582</u>	<u>\$ 617,778</u>

Authorized Complement

4

Financial Management

This legal level includes Financial Accounting – Governmental Activities, Financial Accounting–Operational Activities, Accounts Payable, Payroll, Records Management, and the Office of Grants Compliance service centers. The overall goal of the Financial Management legal level is to ensure the integrity of the City's financial information by preparing and maintaining accurate accounting records, providing timely and accurate financial reports to City Divisions, management and staff, and preparing the Annual Comprehensive Financial Report (ACFR) following Government Accounting Standards Board (GASB) regulations, Generally Accepted Accounting Principles (GAAP), and legal requirements. Additional responsibilities include ensuring that agendas and minutes of City Council meetings are prepared and retained, and ordinances are published by following legal requirements (Records Management), and examining grant program and funding compliance with federal, state, and private requirements (Office of Grants Compliance).

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 2,493,077	\$ 2,905,583	\$ 2,462,785	\$ 3,138,106
Materials and supplies	289,694	256,947	486,510	256,947
Capital outlay	6,383	-	5,306	-
Misc expense	845	-	126,846	-
Total expenditures	2,789,999	3,162,530	3,081,447	3,395,053
Total revenues	6,327	3,000	5,000	3,000
Net expenditures	\$ 2,783,672	\$ 3,159,530	\$ 3,076,447	\$ 3,392,053

Authorized Complement

40

Procurement

The Procurement Department serves City operations and the public by delivering reliable, responsive, and high-quality procurement and contracting services to the Citizens of the City of Memphis. The Procurement service center adheres to the procurement laws of the State of Tennessee and the City Charter by implementing a fair and transparent procurement process while engaging local businesses and maximizing purchasing value by applying procurement best practices.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 823,980	\$ 1,018,969	\$ 791,074	\$ 1,006,377
Materials and supplies	338,250	366,082	482,572	494,577
Total expenditures	1,162,230.00	1,385,051.00	1,273,646.00	1,500,954.00
Total revenues	402.00	-	-	-
Net expenditures	\$ 1,161,828	\$ 1,385,051	\$ 1,273,646	\$ 1,500,954

Authorized Complement

13

Budget Office

The feasibility of any government's budget is always set by the availability of resources. The Budget Office seeks to maximize city resources by monitoring financial trends, assisting Divisions with their budget management, and evaluating budget performance throughout the year. In addition, the Budget Office is responsible for the development and publishing of the City's Annual Operating and Capital Improvement Program (CIP) budgets, which play a vital role in communicating the city's policy document to the citizens of Memphis.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 432,271	\$ 489,522	\$ 414,131	\$ 611,793
Materials and supplies	125,393	76,800	64,518	76,621
Total expenditures	557,664	566,322	478,649	688,414
Total revenues	712	-	-	-
Net expenditures	\$ 556,952	\$ 566,322	\$ 478,649	\$ 688,414

Authorized Complement

6

Debt Management

Debt Management operates under three major functions: (1) Market Management includes maintaining communications with bond rating agencies, developing, and managing relationships with other municipal bond market participants, and monitoring the municipal bond market to ensure the City is kept abreast of events that may impact the City's debt or its access to capital markets. (2) Debt Issuance involves managing the issuance and compliance of the bonds, notes, and leases. (3) Debt Administration manages the timely payment of principal and interest on the City's outstanding debt and ensures the City's disclosure obligations are filed timely.

These priorities have a significant impact on the operating and capital budgets as expenditures and improvements are chosen to meet the administration's focus priorities and positively impact outcomes for the citizens of Memphis.

Investment Management is responsible for actively managing the City's idle cash to obtain the maximum return possible within the parameters of the City's investment policy. Investment Management also is responsible for overseeing investment of the City's defined benefit plan assets, defined contribution plan assets, and Other Post-Employment Benefits (OPEB) assets.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 115,781	\$ 192,805	\$ 44,993	\$ 205,478
Materials and supplies	8,606	31,650	6,233	31,254
Misc expense	658	-	-	-
Total expenditures	125,045	224,455	51,226	236,732
Total revenues	-	-	-	-
Net expenditures	\$ 125,045	\$ 224,455	\$ 51,226	\$ 236,732

Authorized Complement

5

Treasury

The Treasury Service Center is responsible for the effective, efficient, and accurate collection and reporting of City revenues. The Treasurer is also responsible for the preparation and distribution of the City's tax billings, tax assistance program services, and the administration of the Payment in Lieu of Taxes (PILOT) contracts.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 1,171,096	\$ 1,203,512	\$ 1,156,296	\$ 1,380,377
Materials and supplies	359,920	446,600	375,523	445,577
Grants and subsidies	1,223,454	1,800,000	1,129,115	1,800,000
Misc expense	955,680	-	-	-
Total expenditures	3,710,150	3,450,112	2,660,934	3,625,954
Total revenues	19,326	-	15,700	-
Net expenditures	\$ 3,690,824	\$ 3,450,112	\$ 2,645,234	\$ 3,625,954

Authorized Complement

18

Office of Financial & Strategic Planning

The Office of Financial and Strategic Planning monitors and evaluates existing trends and the development of new enhancement opportunities while supporting the development of strategic financial goals. This office also prepares and monitors the Capital Improvement Budget (CIP).

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 222,120	\$ 219,011	\$ 177,574	\$ 202,677
Materials and supplies	15,725	100,500	80,024	100,500
Total expenditures	\$237,845	\$319,511	\$257,598	\$303,177
Total revenues	0	0	0	0
Net expenditures	\$ 237,845	\$ 319,511	\$ 257,598	\$ 303,177

Authorized Complement

2

Office of Business Diversity and Compliance

The Office of Business Diversity and Compliance (OBDC) serves as the administrator for Business Opportunity Program compliance activities for the City of Memphis. OBDC is the facilitator for programs like the Equal Business Opportunity Program, Small Business Enterprise Programs, and services rendered through the Business Development Center. This office functions as the catalyst through which small MWBEs can fully participate in the Minority and Women Business Enterprises available program and ensures that MWBEs are included in the economic expansion of the Memphis business community. This office also facilitates the participation of public and private sector business entities in local MWBE business development opportunities through the execution of inclusive economic development strategies. Services are budgeted through the Finance Division, but activities are supervised by the Executive Division.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 978,853	\$ 1,162,905	\$ 945,343	\$ 1,338,137
Materials and supplies	778,124	746,347	731,724	996,347
Grants and subsidies	11,874	9,300	-	9,300
Misc expense	1,110	-	-	-
Total expenditures	1,769,961	1,918,552	1,677,067	2,343,784
Total revenues	50,163	45,000	0	45,000
Net expenditures	\$ 1,719,798	\$ 1,873,552	\$ 1,677,067	\$ 2,298,784

Authorized Complement

14

Office of Comprehensive Planning

The mission of this service center is to develop and administer plans, programs, and services that result in thriving, livable neighborhoods and connected communities.

The Office of Comprehensive Planning actively engages with the citizens of Memphis to develop strategies and implement programs that will enhance the quality of life for all Memphians in alignment with the Memphis 3.0 Comprehensive Plan.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 476,584	\$ 634,195	\$ 617,332	\$ 889,321
Materials and supplies	58,714	11,550	4,722	11,550
Grants and subsidies	1,500,000	1,500,000	1,500,000	1,500,000
Investment fees	-	-	127,200	149,652
Misc expense	393	-	-	-
Total expenditures	2,035,691	2,145,745	2,249,254	2,550,523
Total revenues	19,055	-	26,355	-
Net expenditures	\$ 2,016,636	\$ 2,145,745	\$ 2,222,899	\$ 2,550,523

Authorized Complement

11



FIRE SERVICES

Mission Statement

The Fire Department's mission is to provide immediate community protection, with compassion, and a commitment to excellence.

Organization Structure



Services

The Fire Services Division plays a key role in addressing a critical public safety function for the City of Memphis. Fire Services pursues excellence through quality geographical coverage, equipment, and staffing levels. The main priorities of the Division are to provide fire suppression, rescue services, environmental and hazardous materials response, emergency medical response, emergency pre-hospital services, emergency management, fire code enforcement, fire investigation, disaster preparedness training, and fire safety education. The Division meets and exceeds the national standards of excellence in fire safety and response.

Operating Budget

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
EXPENDITURES				
Personnel services	\$ 176,867,528	\$ 169,170,721	\$ 179,270,658	\$ 171,798,416
Materials and supplies	22,954,666	21,422,215	25,208,014	22,668,371
Capital outlay	68,967	86,000	41,389	86,000
Grants and subsidies	28,500	-	-	-
Transfers out	-	-	-	-
Misc expense	47,083	-	-	-
Total expenditures	199,966,744	190,678,936	204,520,061	194,552,787
Total revenues	40,996,100	33,126,725	37,370,817	38,561,730
Net expenditures	\$ 158,970,644	\$ 157,552,211	\$ 167,149,244	\$ 155,991,057

Authorized Complement	1,773
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Performance Highlights

- Memphis Fire Department has an Insurance Services Offices Public Protection Class 1 rating, therefore bringing potential insurance savings to residents and commercial businesses.
- The Department received the Staffing for Adequate Fire & Emergency Response Grant offered by FEMA to hire 45 firefighter-paramedics. All fire stations now have an Advanced Life Support staffed apparatus that delivers a higher level of care to the citizens sooner.
- Firefighting installed or replaced residential smoke alarms and batteries supplied by both the City of Memphis and the State of Tennessee for residents who requested or during neighborhood blitzes. Fire companies reached 166,629 Citizens through public out-reach programs.
- Construction of new Fire Station 1 began in FY22 and is expected to be complete by March of 2023
- In FY22, Fire Communications received 289,847 calls for service which resulted in 157,247 Incidents and 317,115 Responses. This was an increase in call volume of 4.2% over FY21 and 9.2% over FY 20. Approximately 89% of all Emergency 911 calls in FY22 were answered within 20 seconds.
- Memphis hosted Fire Chiefs from around the world during the Metropolitan Fire Chiefs Conference in May 2022.
- The Memphis Fire Department hired Twelve (12) Fire Cadets in the fall of 2021. The Fire Cadet Program is an alternative college opportunity with a concurrent paid Memphis Fire Department Internship, providing a streamlined transition into a full-time career.

Issues & Trends

The Memphis Fire Department continues to provide exceptional Fire and Emergency Medical Services (EMS) that promote our core values: Focus, Integrity, Respect, and Excellence. The Healthcare Navigator Program is tasked with developing strategies which re-direct non-emergency callers to a more appropriate resource for their needs, thereby freeing up ambulances for higher-level emergency calls.

The Memphis Fire Department Training Academy will update the Professional Development program to include all levels of management with the goal of improving knowledge of leadership, workplace diversity, and day to day operations. Fire Training has partnered with the State Fire Commission to update the qualification packet for new fire equipment operators to ensure compliance with NFPA 1002.

In addition to partnering with Shelby County Schools to provide fire science curriculum for high school students, MFD is participating in the Summer Youth Employment program to provide participants an opportunity to obtain the knowledge and skills required to enter careers in the medical field. This program allows the Division to recruit applicants with an interest in joining the emergency services within the city.

Key Performance Indicators

Performance Indicator	FY21 Actual	FY22 Goal	FY22 Actual	FY23 Goal	Category
ADMINISTRATION					
Citizen Complaints - Field Oper. - Make initial contact within 1 business day; resolve the complaint within 10 business days	100%	100%	100%	100%	Government
Citizen Complaints - Fire Prevention - Complete safety investigations of life-threatening conditions on the same business day; non-threatening conditions within two business days	100%	100%	100%	100%	Public Safety
SUPPORT SERVICES					
Fire Hydrant - Critical service, maintenance, or repair complete within 1 business day	99%	100%	99%	100%	Public Safety
Fire Hydrant - Non-critical service, maintenance, or repair complete within 1 business day	95%	90%	95%	95%	Public Safety
COMMUNICATIONS					
Answer all fire and emergency medical service calls within 20 seconds of receipt	91%	95%	89%	95%	Public Safety
Process all applicable Fire calls within 106 seconds of receipt.	78%	85%	76%	85%	Public Safety
FIRE PREVENTION					
Complete annual fire and life-safety code inspections for occupancies that require fire department approval for state licensing	100%	100%	100%	100%	Public Safety
Determine the cause and origin of all fires	91%	90%	91%	90%	Public Safety
Improve fire and life-safety through citizens attending public education and outreach programs	193,830	250,000	186,356	250,000	Public Safety
FIRE FIGHTING					
Turnout for fire incidents within 80 seconds	66%	68%	82%	80%	Public Safety
Respond to structure fire incidents within 320 seconds from the time of dispatch for first arriving the company on the scene	70%	70%	83%	80%	Public Safety
Perform smoke alarm outreach in at-risk residences	734	7,500	1416	7,500	Public Safety
EMERGENCY MEDICAL SERVICES					
Staff 40 Advanced Life Support (ALS) companies daily	78%	90%	82%	90%	Public Safety
Respond to emergent incidents within 540 seconds from the time an ambulance is dispatched to arrival on the scene	80%	80%	81%	80%	Public Safety
Realize return of spontaneous circulation (ROSC) the score for all non-traumatic adult patient arrests measures cardiac arrest outcomes	18%	25%	12%	15%	Public Safety
AIRPORT					
Achieve zero runway incursions or surface incidents	0	0	0	0	Public Safety

Fire Services - Division Detail

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
EXPENDITURES				
Personnel services				
Full-time salaries	\$ 85,415,574	\$106,742,147	\$ 86,513,051	\$110,203,973
Holiday salary full time	510,006	-	631,392	-
Vacation leave	8,851,055	-	10,365,056	-
Bonus leave	620,619	-	273,020	-
Sick leave	8,638,051	-	8,172,028	-
COVID-19 hazard	382,322	-	-	-
COVID-19 OJI	94,004	-	21,377	-
Vacation day paid	106,271	-	618,106	-
MFD retention bonus program	-	9,439,000	9,183,673	9,439,000
Overtime	16,093,370	11,017,700	21,494,191	10,711,000
Holiday fire/police	4,885,811	4,853,000	4,876,952	4,853,000
Out of rank pay	1,633,103	1,592,500	1,527,728	1,592,500
Hazardous duty pay	114,990	121,000	118,429	121,000
College incentive pay	2,380,747	2,472,547	2,470,027	2,535,601
Longevity Pay	809,502	845,180	767,816	671,640
Shift differential	43,646	46,900	34,291	46,900
Bonus Days	2,368,007	2,000,000	2,000,090	2,000,000
PTO final pay	3,212,310	1,375,596	2,520,832	1,375,596
Job incentive	976,032	998,400	998,278	998,400
Pension	7,069,165	6,701,396	7,055,745	6,599,859
Supplemental pension	4,451	4,943	4,707	4,579
Social security	14,083	14,161	23,975	14,161
Pension ADC funding	11,223,204	8,211,049	8,211,049	8,637,829
Group life insurance	259,495	317,649	214,279	316,536
Unemployment	142,800	139,040	139,040	129,280
Pension 401a match	1,823	1,833	1,823	1,833
Medicare	1,947,536	1,608,906	2,111,448	1,579,820
Long term disability	408,652	323,646	430,105	316,797
Health insurance - choice plan	9,678,486	8,876,280	8,498,495	8,103,732

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
Health insurance - select plan	7,588,266	7,670,220	7,835,965	7,747,752
Salaries - part time/temporary	39,377	384,640	187,447	384,640
On the job injury	1,562,719	1,053,500	1,523,091	1,053,500
Tuition reimbursement - new	75,875	-	-	-
Benefits adjustments	-	1,848,488	-	1,848,488
Bonus pay	1,500	-	1,250	-
MFD retention bonus recovery	-	(9,439,000)	(9,183,673)	(9,439,000)
Expense recovery - personnel	(285,324)	(50,000)	(370,421)	(50,000)
Total Personnel services	176,867,528	169,170,721	179,270,662	171,798,416

Materials & supplies

City hall printing	4,494	-	1,966	-
City storeroom supplies	473	-	-	-
Facility repair & carpentry	8,622	15,000	2,838	15,000
City shop charges	6,360,678	5,400,000	5,400,000	6,670,166
City shop fuel	1,312,303	1,419,959	2,198,693	2,011,135
City computer svc equipment	94,691	62,500	83,238	62,500
Data/word process software	1,054	-	-	-
Pers computer software	2,724	2,100	4,804	2,100
Printing - outside	-	500	-	500
Supplies - outside	297,189	246,000	312,335	246,000
Hand tools	17,744	22,500	6,419	22,500
Clothing	720,085	710,000	713,680	710,000
Household supplies	336,505	380,600	432,203	380,600
Ammunition & explosives	-	500	-	500
Safety equipment	171,912	172,500	146,927	172,500
Drafting/photo supplies	5,534	8,500	2,302	8,500
Medical supplies	2,504,675	2,400,566	3,813,577	2,400,566
Athletic/recreational supplies	-	1,000	-	1,000
Outside postage	4,317	1,600	2,965	1,600
Lumber & wood products	2,992	13,000	4,880	13,000
Paints oils & glass	3,192	7,000	8,705	7,000
Steel & iron products	649	2,000	-	2,000

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
Pipe fittings & castings	75,556	70,000	73,231	70,000
Lime cement & gravel	1,520	6,000	-	6,000
Materials and supplies	960,071	115,975	173,724	115,975
Outside vehicle repair	159,015	90,000	183,587	90,000
Outside equipment repair/maintenance	1,644,209	1,300,000	1,482,339	1,300,000
Internal repairs and maintenance	149,893	173,313	168,718	173,313
Medical/dental/veterinary	1,182	15,300	1,388	15,300
Outside phone/communications	239,559	225,000	153,785	225,000
Security	-	600	-	600
Seminars/training/education	69,466	253,120	253,120	253,120
Misc professional services	5,141,568	5,000,000	5,918,087	5,000,000
Textbooks	85,664	195,800	150,000	195,800
Travel expense	16,144	92,500	122,947	92,500
Relocation expense	22,959	20,000	-	20,000
Outside fuel	28,283	30,630	38,089	30,630
Mileage	38,131	42,500	42,192	42,500
Utilities	1,857,037	1,800,000	2,059,041	1,800,000
Insurance	413,826	591,355	591,355	-
Claims	88,633	13,832	152,666	90,000
Lawsuits	63,184	400,000	400,000	300,000
Dues/memberships/periodicals	28,599	40,165	42,645	40,165
Rent	100,800	100,800	100,800	100,800
Misc services and charges	32,415	70,500	70,500	70,500
Minor equipment	43,531	35,500	48,725	35,500
Expense recovery - M & S	(156,414)	(126,500)	(154,456)	(126,500)
Total Materials and supplies	22,954,664	21,422,215	25,208,015	22,668,370
Capital outlay				
Furniture/furnishings	40,813	56,000	39,100	56,000
Equipment	28,155	30,000	2,289	30,000
Total Capital outlay	68,968	86,000	41,389	86,000

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Grants and subsidies				
Death benefits	28,500	-	-	-
Total Grants and subsidies	28,500	-	-	-
Misc expense				
Prior year expense	47,083	-	-	-
Total Misc expense	47,083	-	-	-
Total expenditures	199,966,743	190,678,936	204,520,066	194,552,786
REVENUE				
Licenses and permits				
Misc permits	145,138	170,000	163,695	106,000
Total Licenses and permits	145,138	170,000	163,695	106,000
Charges for services				
Ambulance Service	24,030,022	20,400,000	24,500,000	24,000,000
Total Charges for Services	24,030,022	20,400,000	24,500,000	24,000,000
Federal grants				
Federal grants - others	276,642	-	151,341	-
FEMA reimbursement	5,555,563	2,023,006	2,000,000	3,000,000
Total Federal grants	5,832,205	2,023,006	2,151,341	3,000,000
Intergovernmental revenues				
International airport	3,910,475	4,138,719	4,000,000	4,296,980
Total Intergovernmental revenues	3,910,475	4,138,719	4,000,000	4,296,980
Other revenues				
Local shared revenue	50,852	-	-	-
Fire - misc collections	45,166	15,000	20,000	15,000
Donated revenue	444,400	-	500	-

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
Recovery of prior year expense	65,342	-	141,532	-
Total other revenues	605,760	15,000	162,032	15,000
Transfers in				
Oper tfr in – Metro Alarm	472,500	380,000	393,750	393,750
Oper tfr in – Sales Tax Refer 2019	6,000,000	6,000,000	6,000,000	6,750,000
Total transfers in	6,472,500	6,380,000	6,393,750	7,143,750
Total revenues	40,996,100	33,126,725	37,370,818	38,561,730
Net expenditures	\$ 158,970,643	\$ 157,552,211	\$ 167,149,248	\$ 155,991,056

Administration

Fire Administration provides leadership with responsible financial management, strategic planning, and customer service for employees and citizens. The Administration focuses its priorities on strong financial management, employee services, labor relations, and customer service. This service center handles human resources, finance, legislative affairs, legal services, disciplinary actions, capital improvements, and strategic long-range planning using critical data analysis.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 2,242,178	\$ 2,202,847	\$ 2,386,873	\$ 2,770,152
Materials and supplies	1,414,797	2,001,653	2,303,144	1,922,500
Misc expense	42,710	-	-	-
Total expenditures	3,699,685	4,204,500	4,690,017	4,692,652
Total revenues	6,000,621	6,000,000	6,000,000	-
Net expenditures	\$ (2,300,936)	\$ (1,795,500)	\$ (1,309,983)	\$ 4,692,652

Authorized Complement

22

Fire Apparatus Maintenance

Apparatus Maintenance interfaces with the Division of General Services Fleet Management for preventive maintenance, repair, and readiness of 24-hour emergency response equipment. This service center also handles contracts, specifications, Mayor's Action Center complaints, and work orders for areas such as Air Mask services, Hydrant repair, and Logistical supplies.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 1,070,590	\$ 1,160,341	\$ 1,221,186	\$ 205,301
Materials and supplies	8,079,349	7,185,959	8,090,775	9,047,302
Total expenditures	9,149,939	8,346,300	9,311,961	9,252,603
Total revenues	885	-	-	-
Net expenditures	\$ 9,149,054	\$ 8,346,300	\$ 9,311,961	\$ 9,252,603

Authorized Complement **13**

Logistical Services

Logistical Services provides inventory and support of all service center needs. This service center furnishes medical supplies, office supplies, furniture, and household supplies to the firefighting and support bureaus. This center also maintains all fire hoses, turnout clothing, and equipment covers for firefighting.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 918,362	\$ 979,621	\$ 860,451	\$ 1,462,805
Materials and supplies	1,124,433	1,149,512	1,445,723	1,149,512
Capital outlay	37,818	39,100	39,100	39,100
Total expenditures	2,080,613	2,168,233	2,345,274	2,651,417
Total revenues	10,000	-	-	-
Net expenditures	\$ 2,070,613	\$ 2,168,233	\$ 2,345,274	\$ 2,651,417

Authorized Complement

16

Fire – Training Services

The Fire Training Center trains and educates employees in the most advanced fire-fighting skills training available and provides opportunities for personal and professional development. The training staff adheres to the most stringent methods developed by the National Fire Academy to ensure each employee receives instructions in emergency medical care and fire suppression.

Operating Budget

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
EXPENDITURES				
Personnel services	\$ 2,398,538	\$ 2,437,331	\$ 2,416,838	\$ 2,484,281
Materials and supplies	484,175	651,176	445,506	619,260
Capital outlay	-	2,900	-	2,900
Misc expense	267	-	-	-
Total expenditures	2,882,713	3,091,407	2,862,344	3,106,441
Total revenues	5,057	-	-	-
Net expenditures	\$ 2,877,656	\$ 3,091,407	\$ 2,862,344	\$ 3,106,441
Authorized Complement				21

Communications

Communications provide receipt and transmission of all emergency calls. This service center receives all calls for fire and emergency medical services and dispatches the closest available fire company or emergency unit to be on the scene in the shortest possible time.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 6,137,216	\$ 6,136,689	\$ 5,746,894	\$ 6,095,415
Materials and supplies	2,003,505	1,641,700	1,714,473	1,641,700
Total expenditures	8,140,721	7,778,389	7,461,367	7,737,115
Total revenues	5,370	-	7,209	-
Net expenditures	\$ 8,135,351	\$ 7,778,389	\$ 7,454,158	\$ 7,737,115
Authorized Complement				64

Fire Prevention

The Fire Prevention Service Center focuses on arson investigations, fire and life safety occupancy and special event inspections, construction and fire and life safety system plan reviews, and public fire and life safety educational outreach programs. Fire Prevention provides state-certified inspectors who ensure a response to perform plan reviews and fire code enforcement inspections within two workdays of receipt.

The Fire Prevention Bureau partnered with the City's Office of Planning and Development, City and County Engineering, City and County Fire, Memphis Light Gas and Water, and Office of Construction Code Enforcement to implement a new integrated software solution to achieve the greater convenience, clarity, transparency, and service of the development process and process steps to customers. This will allow for better coordination between the various Divisions and add convenience for customers conducting business with the Fire Marshal's office. The Fire Prevention Bureau published Fire Prevention and Public Fire Education Planning Guide. The guide is intended to provide a framework for the focused delivery of Fire Prevention messaging the ongoing efforts of fire and life safety educational outreach programs. It correlates with the Tennessee State Fire Marshal's plan to enhance clarity and consistency in reaching target audiences within the City of Memphis for maximum impact.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 5,454,608	\$ 5,216,027	\$ 5,382,061	\$ 5,519,556
Materials and supplies	171,913	211,835	196,368	211,835
Total expenditures	5,626,521	5,427,862	5,578,429	5,731,391
Total revenues	145,188	170,000	163,695	106,000
Net expenditures	\$ 5,481,333	\$ 5,257,862	\$ 5,414,734	\$ 5,625,391

Authorized Complement

53

Fire Fighting

Fire Fighting provides an emergency response through community-based fire and emergency medical service, with an emphasis on pre-hospital care and disaster preparedness. The mission statement of the Fire Fighting Service Center identifies all aspects of fire suppression and fire-based EMS services that are provided to the citizens of Memphis. This service center is charged with reducing the risk of life, health, and property, from fire, trauma, acute illness, hazardous environmental conditions, and any other type of disaster.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 117,769,979	\$ 111,005,357	\$ 120,773,392	\$ 110,513,914
Materials and supplies	3,356,385	2,707,715	3,213,915	2,207,515
Grants and subsidies	28,500	-	-	-
Transfers out	-	-	-	-
Misc expense	3,261	-	-	-
Total expenditures	121,158,125	113,713,072	123,987,307	112,721,429
Total revenues	4,217,792	2,108,767	2,020,757	10,143,750
Net expenditures	\$ 116,940,333	\$ 111,604,305	\$ 121,966,550	\$ 102,577,679
Authorized Complement				1,185

Emergency Medical Services

EMS provides an emergency pre-hospital medical response to the sick and injured citizens and visitors in the City of Memphis. The Memphis Fire Department has developed an EMS System which integrates three main components for the delivery of emergency medical care. The Office of Emergency Management provides support to area and incident Commanders through pre-planning community partnerships, and resource allocation outside of City government.

Memphis Fire Department Emergency Medical Service (EMS) was selected as a pilot provider to implement the Emergency Triage, Treat, and Transport Model through the Centers for Medicare and Medicaid Services. This will support innovation through our Healthcare Navigator Program to reduce the impact of non-emergent medical calls with a focus on high utilizers, behavioral health patients, low-acuity medical patients, and vulnerable populations. Through grant funding, renovations were done at 79 Flicker to help transition both RADAR and CARES to 24-hour operations. EMS continues to study data for trends that drive positive change, including participation in the ACS trauma consultation and design of the future mobile training lab. Emergency Medical Services and the Office of Emergency Management continue to partner with the Mid-South Emergency Planning Coalition to better serve the citizens of Memphis.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 36,683,312	\$ 36,095,389	\$ 36,179,617	\$ 38,652,693
Materials and supplies	5,136,544	5,620,456	7,416,068	5,616,538
Capital outlay	2,995	14,000	-	14,000
Misc expense	845	-	-	-
Total expenditures	41,823,696	41,729,845	43,595,685	44,283,231
Total revenues	26,700,712	20,709,239	25,179,156	24,015,000
Net expenditures	\$ 15,122,984	\$ 21,020,606	\$ 18,416,529	\$ 20,268,231

Authorized Complement

361

Airport

The Airport provides quality customer service through emergency fire response, emergency medical services, and special operations with emphasis on disaster preparedness involving airport emergencies.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 4,192,747	\$ 3,937,120	\$ 4,303,345	\$ 4,094,299
Materials and supplies	256,406	252,209	305,609	252,209
Capital outlay	28,155	30,000	2,289	30,000
Total expenditures	4,477,308	4,219,329	4,611,243	4,376,508
Total revenues	3,910,475	4,138,719	4,000,000	4,296,980
Net expenditures	\$ 566,833	\$ 80,610	\$ 611,243	\$ 79,528
Authorized Complement				38



GENERAL SERVICES

Mission Statement

The General Services Division's mission is to provide quality maintenance and repair for buildings, vehicles, and other crucial support services, for the City's Divisions, in a cost-effective and efficient manner.

Organization Structure



Services

The City's General Services Division works in various ways to support the other Divisions that make up the City's service and administrative system. General Services ensures that the 300 city-owned facilities and 400 structures function properly and meet the Americans with Disabilities Act (ADA) accessibility requirements. The Division provides maintenance for the City's 5,000 pieces of rolling stock, handles the sale and acquisition of real property, maintains 18 libraries, all police precincts, the Fire and Police training academy, and 80+ city-owned vacant lots.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 12,400,290	\$ 13,770,837	\$ 11,410,185	\$ 15,387,619
Materials and supplies	9,128,689	9,977,233	10,960,789	9,725,254
Capital outlay	119,801	85,000	3,036	85,000
Grants and subsidies	10,000	-	-	-
Misc expense	20,279	-	-	-
Total expenditures	21,679,059	23,833,070	22,374,010	25,197,873
Total revenues	597,183	1,501,238	610,885	1,008,031
Net expenditures	\$ 21,081,876	\$ 22,331,832	\$ 21,763,125	\$ 24,189,842

Authorized Complement

302

Performance Highlights

Real Estate:

- The Closing on the sale of 1925 Union Ave (Former Union Avenue Police Precinct & Fleet Maintenance Facility)
- Closing on the Purchase of the Former Coca Cola Facility on at 499 South Hollywood
- Worked with Metal Museum to facilitate the lease of the Old College of Arts Building
- Closing on the purchase of the Old Dirt Mound at Bellevue at Overton Park from TDOT

Fleet Services (General/Internal Service Funds):

- COVID19 – Sanitized Shops and Offices on a weekly basis for a safer work environment.
- Issued 25,388 work orders and performed 91,227 repairs on City Vehicles and Equipment.

Operation City Hall:

- Installation of new security measures to ensure employee safety
- Replace existing HV Units – Garage heating ventilation units to help keep the building from freezing in the winter
- Floor upgrades 7th floor, Council break room, 6th floor hallway – over 5,000 sq. ft. of new flooring to upgrade City Hall
- Upgrades to the HVAC system

Property Maintenance:

- Museum of Science and History(MoSH – Pink Palace) Replace 4 Boilers
- Cherokee and Parkway Village Library restroom renovations
- Fire Station 51 roof and carpenter upgrades
- MPD 12 Floor buildout, Coordinate 2nd floor plans and design for new area
- Levi Library Asphalt Pavement
- Zoo – Completed the Hippo Barn renovation and splash pad (CIP)
- Redbirds Stadium drainage repairs to water irrigation system
- Liberty Bowl Locker Room drainage project

Issues & Trends

The General Services Division provides internal support functions that contribute to the overall appearance and functionality of City-owned facilities, property, vehicles, and equipment. To that end, General Services will be engaged in the following:

1. Commissioning a feasibility study to determine the true condition of the city's fleet and property assets and the best budget methodology (fee for services or centralized budget) for fleet and property maintenance for all city owned assets.
2. Finalizing and implementing a new Facility work order system.
3. Implementing GPS installation on city-owned fleet.
4. Initiating the data collection and work to gain Energy Star Certification of our facilities.

Key Performance Indicators

PROPERTY MAINTENANCE	FY21 ACTUAL	FY22 GOAL	FY22 ACTUAL	FY23 GOAL	CATEGORY
Property Maintenance: Total number of jobs completed annually	12,000	12,000	11,495	12,000	Government
Property Maintenance: The # of preventative maintenance work orders completed annually	1,200	1,200	1,200	1,200	Government
Property Maintenance: The percentage of priority 1 jobs completed in 24 hours	90%	90%	90%	90%	Government
REAL ESTATE	FY21 ACTUAL	FY22 GOAL	FY22 ACTUAL	FY23 GOAL	CATEGORY
# of surplus properties sold annually	15	20	23	20	Government
# of easement and encroachment agreements completed annually	85	85	90	90	Government
Revenue generated annually	\$336,225	\$500,000	\$437,432	\$500,000	Government
OPERATION CITY HALL	FY21 ACTUAL	FY22 GOAL	FY22 ACTUAL	FY23 GOAL	CATEGORY
# of Work Order for Preventive	875	900	850	900	Government
# of Work Order for Routine	725	850	710	850	Government
# of City Hall work orders completed annually (total of Prevent and Routine)	1,700	1,700	1,560	1,700	Government
% of 168-180 boiler and chiller system checks performed on time	100%	100%	100%	100%	Government
% of repairs completed at or under 3 days monthly	100%	100%	100%	100%	Government
% of emergency work orders completed within 1 day	100%	100%	100%	100%	Government
# of maintenance work orders completed	1,685	1700	1,560	1700	Government
PRINTING/MAIL SERVICES	FY21 ACTUAL	FY22 GOAL	FY22 ACTUAL	FY23 GOAL	CATEGORY
# of certified mailings processed	11,092	14,000	9,988	10,000	Government
# of pieces of regular and presorted mail processed	610,817	700,000	550,702	600,000	Government
FLEET MANAGEMENT	FY21 ACTUAL	FY22 GOAL	FY22 ACTUAL	FY23 GOAL	CATEGORY
Average vehicle repair time (in days)	2.61	2.6	2.75	2.8	Government
% of fleet available	96.55%	95%	95.36%	95%	Government
% of stock parts available	81.45%	80%	81.45%	80%	Government

General Services – Division Detail

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel Services				
Full-time salaries	\$ 11,859,824	\$ 16,265,024	\$ 10,847,902	\$ 16,988,377
Holiday salary full time	749,570	-	760,318	-
Vacation leave	887,867	-	933,312	-
Bonus leave	298,745	-	78,228	-
Sick leave	887,119	-	992,077	-
COVID-19 OJI	-	-	6,276	-
COVID PT admin	1,449	-	-	-
Overtime	854,940	570,410	987,328	570,410
Out of rank pay	7,146	2,144	1,884	2,144
Hazardous duty pay	3,015	-	85,421	-
Longevity pay	12,435	3,303	13,269	-
Shift differential	15,390	13,014	15,330	13,014
PTO final pay	126,094	210,363	277,163	210,363
Job incentive	-	380,989	-	380,989
Required special license pay	(70)	-	-	-
Certification pay testing	107,087	-	101,427	-
Pension	818,525	875,145	867,178	901,671
Supplemental pension	16,661	16,466	14,545	11,651
Social security	68,950	8,089	66,787	8,089
Pension ADC funding	1,719,165	1,317,289	1,317,289	1,322,767
Group Life Insurance	39,665	48,158	30,627	46,524
Unemployment	21,600	20,160	20,160	19,200
Pension 401a match	9,149	8,732	6,465	8,732
Medicare	230,626	228,640	245,685	223,838
Long term disability	59,786	43,999	58,883	44,768
Health insurance - choice plan	1,376,248	1,331,304	1,331,304	1,160,700
Health insurance - select plan	900,484	828,180	828,180	649,956
Salaries - part time/temporary	397,845	518,292	518,292	518,292
On the job Injury	94,896	171,500	91,316	171,500
Tuition reimbursement - new	-	-	1,895	-
Benefits adjustments	-	32,134	-	32,134
Proposed ISL	-	-	-	1,225,000
Bonus pay	2,750	-	34,142	-
Expense recovery - personnel	(9,166,668)	(9,122,498)	(9,122,498)	(9,122,498)
Total personnel services	12,400,293	13,770,837	11,410,185	15,387,621
Materials & Supplies				
City hall printing	44,255	150,000	63,525	150,000
Document reproduction - city	-	250	-	250

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
City storeroom supplies	1,395	23,000	165	23,000
City shop charges	501,554	542,999	526,999	413,212
City shop fuel	145,067	172,186	212,633	224,670
Outside computer services	56,189	86,500	94,173	86,500
City computer svc equipment	4,593	14,950	3,402	14,950
Data/Word process software	-	1,000	-	1,000
Pers computer software	570	-	2,451	-
Printing - outside	141	-	-	-
Supplies - outside	30,914	34,107	34,107	34,107
Hand tools	26,603	50,000	31,654	50,000
Clothing	53,436	52,439	53,567	52,439
Household supplies	48,377	54,000	59,000	54,000
Safety equipment	11,427	20,500	24	20,500
Outside postage	527,745	530,600	532,163	530,600
Asphalt products	2,713	60,000	-	60,000
Lime cement & gravel	-	4,000	-	4,000
Chemicals	-	45,000	-	45,000
Materials and supplies	1,941,606	1,818,217	2,270,701	1,918,217
Miscellaneous expense	30	-	(11)	-
Outside vehicle repair	-	2,500	-	2,500
Outside equipment repair / maint	256,309	270,120	310,375	270,120
Facilities structure repair - outside	422,248	500,000	250,000	500,000
Advertising/publication	6,506	6,000	6,000	6,000
Outside phone/communications	80,862	78,100	79,100	78,100
Janitorial services	477,143	507,000	592,394	507,000
Security	558,525	904,000	1,183,570	904,000
Seminars/training/education	20,471	29,650	9,910	29,650
Misc professional services	1,556,807	1,279,938	1,557,215	1,279,938
Travel expense	-	6,500	2,927	6,500
Utilities	1,371,341	1,385,000	1,585,501	1,385,000
Insurance	242,857	241,918	241,918	-
Claims	30,349	52,759	32,036	20,000
Lawsuits	104,033	50,000	-	50,000
Dues/memberships/periodicals	3,056	7,000	7,000	7,000
Rent	49,058	60,000	66,477	60,000
Misc services and charges	87,580	162,000	162,000	162,000
Equipment rental	832,188	1,000,000	1,135,209	1,000,000
Expense recovery - M & S	(367,260)	(225,000)	(145,394)	(225,000)
Total materials and supplies	9,128,688	9,977,233	10,960,791	9,725,253
Capital outlay				
Equipment	119,801	85,000	3,036	85,000
Total capital outlay	119,801	85,000	3,036	85,000

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Death benefits	10,000	-	-	-
Total grants and subsidies	10,000	-	-	-
Prior year expense	20,279	-	-	-
Misc expense	20,279	-	-	-
Total expenditures	21,679,061	23,833,070	22,374,012	25,197,874
REVENUE				
Local taxes				
Fiber optic franchise fees	150,295	350,000	350,000	350,000
Total local taxes	150,295	350,000	350,000	350,000
Charges for Services				
Rental Fees	259,046	1,000,000	100,000	506,793
Rent Of Land	110,451	76,238	79,035	76,238
Easements & encroachments	77,191	75,000	50,000	75,000
Total charges for services	446,688	1,151,238	229,035	658,031
Other Revenues				
Sale of capital assets	-	-	30,000	-
Recovery of prior year expense	200	-	-	-
Mow to own - program fees	-	-	1,850	-
Total other revenues	200	-	31,850	-
Total revenues	597,183	1,501,238	610,885	1,008,031
Net expenditures	\$ 21,081,878	\$ 22,331,832	\$ 21,763,127	\$ 24,189,843

Administration

General Services Administration provides management, direction, and administrative support to General Services' various service centers by monitoring, coordinating, and evaluating budget expenditures, capital equipment purchases, and capital improvement projects to help them achieve their goals and objectives in the most efficient and cost-effective manner.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 1,695,403	\$ 1,919,689	\$ 1,662,967	\$ 1,975,960
Materials and supplies	442,206	421,647	309,474	349,825
Misc expense	3,545	0	0	0
Total expenditures	2,141,154	2,341,336	1,972,441	2,325,785
Total revenues	-	-	-	-
Net expenditures	\$ 2,141,154	\$ 2,341,336	\$ 1,972,441	\$ 2,325,785

Authorized Complement

21

Property Maintenance

This legal level includes Property Maintenance, Bass Pro, Grounds Maintenance and Building Maintenance (OCH, Mail, Coke Facilities and Public Safety Building). The overall goal of the Property Maintenance legal level is to provide customers with cost-effective maintenance and repair, administers warranties for City facilities, makes recommendations on all plans regarding construction and major repairs, and provides a preventive maintenance program focusing on our customers' service delivery expectations. The Mail Services department provides services to all City Government centers and is responsible for inter-office and postal delivery of mail, the administration of the copier contracts, and handling of the purchasing of all paper for the City of Memphis.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 7,799,294	\$ 8,451,612	\$ 7,463,703	\$ 11,270,122
Materials and supplies	4,443,357	4,668,171	4,853,081	4,684,234
Capital outlay	\$ 119,801	\$ 85,000	\$ 3,036	\$ 85,000
Misc expense	36	0	0	0
Total expenditures	12,362,488	13,204,783	12,319,820	16,039,356
Total revenues	259,046	1,000,000	100,000	506,793
Net expenditures	\$ 12,103,442	\$ 12,204,783	\$ 12,219,820	\$ 15,532,563

Authorized Complement

112

Real Estate

Real Estate assists the Administration, other Divisions, agencies and/or service centers in providing analyses involving feasibility studies, preparation of land valuations, and direction in accomplishing possible projects. Real estate also assists in acquiring real property, or interests in real property, management of real property, and the sale of excess, or tax delinquent City parcels.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 381,188	\$ 497,711	\$ 376,213	\$ 443,873
Materials and supplies	194,672	247,332	147,641	221,274
Misc expense	\$ 12,958	\$ -	\$ -	\$ -
Total expenditures	588,818	745,043	523,854	665,147
Total revenues	337,938	501,238	510,885	501,238
Net expenditures	\$ 250,880	\$ 243,805	\$ 12,969	\$ 163,909
Authorized Complement				6

Operation City Hall

The Operation City Hall service center provides for a safe, clean, and comfortable environment for employees and visitors. Operation City Hall also provides, timely, efficient and quality service to employees inside City Hall and for the Public's safety inside City Hall. The Mail Services department provides services to all City Government centers and is responsible for inter-office and postal delivery of mail, the administration of the copier contracts, and handling of the purchasing of all paper for the City of Memphis.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 1,677,888	\$ 1,877,794	\$ 1,572,719	\$ 372,237
Materials and supplies	3,694,740	4,640,082	5,165,591	4,469,920
Misc expense	2,976	-	-	-
Total expenditures	5,375,604	6,517,876	6,738,310	4,842,157
Total revenues	-	-	-	-
Net expenditures	\$ 5,375,604	\$ 6,517,876	\$ 6,738,310	\$ 4,842,157

Authorized Complement

24

Fleet Management

This legal level contains the Fleet's Personnel cost which are funded by recoveries from the General Fund users of fleet services.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 846,516	\$ 1,024,031	\$ 332,688	\$ 1,325,428
Grants and subsidies	10,000	-	-	-
Total expenditures	856,516	1,024,031	332,688	1,325,428
Total revenues	200	-	-	-
Net expenditures	\$ 856,316	\$ 1,024,031	\$ 332,688	\$ 1,325,428

Authorized Complement

139



GRANTS & AGENCIES

The funding in this Division represents the City of Memphis support to community agencies that deliver key services to citizens in need.

Operating Budget

EXPENDITURES	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Materials and supplies	\$ 598,089	\$ 100,000	\$ -	\$ -
Grants and subsidies	73,542,429	43,154,904	53,397,191	54,479,904
Expense recovery	(4,259,574)	(5,500,000)	(7,203,000)	(6,750,000)
Transfers out	3,413,364	550,000	550,000	550,000
Misc expense	1,045	-	-	-
Total expenditures	73,295,353	38,304,904	46,744,191	48,279,904
Total revenues	3,009,209	2,500,000	3,660,770	3,000,000
Net expenditures	\$ 70,286,144	\$ 35,804,904	\$ 43,083,421	\$ 45,279,904

Authorized Complement**0**

Grants & Agencies – Division Detail

EXPENDITURES	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Materials & Supplies				
Materials and supplies	\$ 14,687	\$ -	\$ -	\$ -
Misc professional services	583,402	100,000	-	-
Total materials and supplies	598,089	100,000	-	-
Grants and Subsidies				
Payment to sub grantees	28,594,956	-	250,000	-
Aging commission of the mid-south	143,906	144,000	144,000	144,000
Elections	2,821	-	-	-
Shelby county assessor	-	-	2,601,617	-
Community initiatives grants for non-profits	2,105,100	2,600,000	2,600,000	3,250,000
Blight authority of Memphis	75,000	400,000	400,000	400,000
Memphis & shelby county film and television commission	-	225,000	225,000	225,000
Pensioners insurance	10,787,330	8,373,569	14,528,469	8,373,569
Memphis river parks development	3,024,000	3,024,000	3,024,000	3,099,000
Memphis area transit authority	19,170,000	19,170,000	19,170,000	29,170,000
MLGW citizen's assistance-grants	515,642	1,000,000	1,000,000	1,000,000
Family safety center of memphis and shelby county	-	350,000	350,000	450,000
Urban art	-	150,000	150,000	150,000
Juvenile intervention and faith-based follow up (jiff)	-	250,000	250,000	250,000
Black business association	300,000	300,000	300,000	300,000
Renasant Convention Center	3,075,310	2,425,000	2,425,000	2,425,000
Professional services	125,000	-	75,000	-
WIN operational	500,000	-	-	-
Innovate Memphis	100,000	300,000	300,000	300,000
Kindred Place	-	110,000	110,000	110,000
Shelby county school mixed drink proceeds	3,190,028	2,500,000	3,660,770	3,000,000
2015 Shelby county school settlement	1,333,335	1,333,335	1,333,335	1,333,335
The 800 Initiative	500,000	500,000	500,000	500,000
Total grants and subsidies	73,542,428	43,154,904	53,397,191	54,479,904
Expense Recovery				
Expense recovery-state street aid	(4,259,574)	(5,500,000)	(7,203,000)	(6,750,000)
Total expense recovery	(4,259,574)	(5,500,000)	(7,203,000)	(6,750,000)
Transfers Out				
Oper tfr out- New Memphis Arena Fund	2,863,364	-	-	-
Oper tfr out- Hub Community Impact Fund	550,000	550,000	550,000	550,000
Total transfers out	3,413,364	550,000	550,000	550,000

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Misc Expense				
Prior year expense	1,045	-	-	-
Total misc expense	1,045	-	-	-
Total expenditures				
	73,295,352	38,304,904	46,744,191	48,279,904
REVENUE				
Local Taxes				
Mixed Drink Tax	3,009,125	2,500,000	3,660,770	3,000,000
Total local taxes	3,009,125	2,500,000	3,660,770	3,000,000
Other Revenues				
Recovery Of Prior Year Expense	85	-	-	-
Total other revenues	85	-	-	-
Total revenues				
	3,009,209	2,500,000	3,660,770	3,000,000
Net expenditures				
	\$70,286,143	\$35,804,904	\$43,083,421	\$45,279,904

Grants & Subsidies – Legal Level Summary

EXPENDITURES	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Materials and supplies	\$ 598,089	\$ 100,000	\$ -	\$ -
Grants and subsidies	73,542,429	43,154,904	53,397,191	54,479,904
Expense recovery	(4,259,574)	(5,500,000)	(7,203,000)	(6,750,000)
Transfers out	3,413,364	550,000	550,000	550,000
Misc expense	1,045	-	-	-
Total expenditures	73,295,353	38,304,904	46,744,191	48,279,904
Total revenues	3,009,209	2,500,000	3,660,770	3,000,000
Net expenditures	\$ 70,286,144	\$ 35,804,904	\$ 43,083,421	\$ 45,279,904

Authorized Complement**0**



HOUSING & COMMUNITY DEVELOPMENT

Mission Statement

The HCD Division's mission is to make our City and our neighborhoods strong, by improving the quality of life for every neighbor and neighborhood through loans, grants, education, and expert advice, and direct and indirect services to our entire community.

Organization Structure



Services

The Housing and Community Development (HCD) Division works every day to improve Memphis and the lives of Memphians. Its broad range of services include fighting homelessness, giving children safer homes, providing affordable housing, strengthening neighborhoods, and growing the economy with major projects. To do this, HCD provides loans, grants, education, expert advice, and direct and indirect services to our entire community.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 2,711,697	\$ 2,469,066	\$ 2,801,954	\$ 2,622,476
Materials and supplies	650,420	608,657	578,651	430,560
Grants and subsidies	3,099,374	1,755,013	1,848,546	1,755,013
Misc expense	3,930	-	-	-
Total expenditures	6,465,421	4,832,736	5,229,151	4,808,049
Total revenues	178,341	250,875	227,055	100,700
Net expenditures	\$ 6,287,080	\$ 4,581,861	\$ 5,002,096	\$ 4,707,349

Authorized Complement **63**

Issues and Trends

The City of Memphis Division of Housing & Community Development continues to work on strengthening practices around the timely processing of contracts and invoices. HCD is working to align current and future programming to meet the needs of rising materials and home costs. HCD will continue to work with the Finance Division on grants reconciliation to ensure appropriate spending and reporting of local and federal funds.

Performance Highlights

- Provided down payment assistance to 14 low-to-moderate income families buying homes within the city limits.
- Provided financial assistance to 5 teachers, 7 public safety workers, and 57 middle income homebuyers who purchased a home within the City limits through the Down Payment Assistance Program.
- Shelby County Office of Sustainability and the HCD Weatherization office were awarded a grant to train contractors, provide certification scholarships and award performance incentives to increase unit production.
- Weatherization program working through 368 applications. Completed 60 units. Several other units are in process and substantially completed.
- CHDO Program - For FY22, HCD partnered with our Community Housing Development Organizations providing 26 safe, quality, and affordable homes for low-moderate income families. Twenty-one (21) homes have been occupied.
- Lead Program - The Lead Paint Program continues working on startup activities, promoting program activities, screening and enrolling applicants, contracting to assist with initial environmental inspections, healthy homes assessments, clearances and training opportunities for Section 3 workers in the local area. In FY22, the program anticipated addressing over 140 units that house children with elevated blood lead levels that reside or visit for a significant amount of time throughout the year. Activities have been delayed because of COVID- 19.

Key Performance Indicators

Performance Indicator	FY21 Actual	FY22 Goal	FY22 Actual	FY23 Goal	Category
HOUSING					
Households supported through rental assistance	306	98	28	40	Neighborhoods
New units produced	35	26	193	347	Neighborhoods
Existing units rehabilitated	31	30	80	141	Neighborhoods
Downpayment assistance (federal and city funded)	100	100	90	100	Neighborhoods
Units weatherized	20*	76	60	85	Neighborhoods
Lead Hazard Units Remediated	0**	100	67	100	Neighborhoods
Lead Hazard Units Repaired with Supplemental Funding	0**	40	42	50	Neighborhoods
HOPWA					
Short-term rent, mortgage, and utility assistance to prevent homelessness of the individual or family	261	275	153	175	Neighborhoods
Tenant-based rental assistance	95	165	141	140	Neighborhoods
Units provided in permanent housing facilities developed, leased, or operated with HOPWA funds	21	16	24	0	Neighborhoods
Units provided in transitional short-term housing facilities developed, leased, or operated with HOPWA funds	55	65	38	30	Neighborhoods

- *FY20 weatherization program was disrupted by the COVID-19 pandemic.
- **The grant implementation was scheduled to begin in the second half of FY20 but was disrupted by the COVID-19 pandemic.

Housing and Community Development – Division Detail

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services				
Full-time salaries	\$ 1,109,213	\$ 3,313,918	\$ 1,103,294	\$ 3,522,120
Holiday salary full time	159,204	-	172,999	-
Vacation leave	115,352	-	207,830	-
Bonus leave	52,435	-	26,797	-
Sick leave	59,901	-	206,733	-
Holiday fire/police	2,839	-	-	-
Out of rank pay	2,367	-	4,756	-
College incentive pay	1,263	3,648	-	-
PTO final pay	67,701	-	33,434	-
Pension	176,062	203,596	196,650	191,940
Social security	2,665	-	4,790	-
Pension ADC funding	374,775	266,269	266,269	267,376
Group life insurance	7,559	8,898	6,198	9,556
Unemployment	4,400	3,840	3,840	3,600
Medicare	45,677	48,863	50,381	46,846
Long term disability	11,340	8,052	13,200	8,404
Health insurance - choice plan	219,510	208,128	203,963	189,732
Health insurance - select plan	267,302	270,516	276,092	249,564
Salaries - part time/temporary	27,482	58,968	24,726	58,968
Tuition reimbursement - new	-	8,000	-	8,000
Benefits adjustments	-	3,656	-	3,656
Federal grant match - personnel	2,650	-	-	-
Bonus pay	2,000	-	-	-
Expense recovery - personnel	-	(1,937,286)	-	(1,937,286)
Total personnel services	2,711,697	2,469,066	2,801,952	2,622,476
Materials & supplies				
City hall printing	4,112	8,000	384	8,000
City hall postage	2,043	8,000	42	8,000
Document reproduction - city	1,206	-	-	-
City shop charges	-	2,106	3,997	4,569
Info sys phone/communication	768	15,000	-	15,000
City shop fuel	-	5,000	5,000	1,407
City computer svc equipment	58,141	60,000	9,724	60,000
Pers computer software	457	-	3,152	-
City telephone/communications	11,043	-	-	-
Printing - outside	-	2,500	-	2,500
Supplies - outside	13,798	55,895	55,895	55,895
Document reproduction - outside	-	25,000	25,000	25,000

CITY OF MEMPHIS - General Fund Divisions: Housing & Community Development

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Drafting/photo supplies	-	1,200	-	1,200
Medical supplies	-	3,500	-	3,500
Outside postage	3,078	-	-	-
Materials and supplies	35,622	-	-	-
Advertising/publication	1,831	5,169	5,169	5,169
Outside phone/communications	10,845	-	4,234	-
Seminars/training/education	5,962	12,325	15,124	12,325
Misc professional services	267,632	126,505	124,011	126,505
Travel expense	332	12,000	16,904	12,000
Auto allowance	23	2,300	-	2,300
Mileage	510	1,400	1,111	1,400
Utilities	12,486	-	20,000	-
Insurance	140,799	165,905	165,905	-
Claims	-	3,539	-	2,000
Lawsuits	-	34,523	34,523	25,000
Dues/memberships/periodicals	4,534	5,738	5,738	5,738
Misc services and charges	43,240	53,052	80,169	53,052
Federal grant match - m & s	31,959	-	655	-
Expense recovery - telephones	-	-	1,915	-
Total materials and supplies	650,421	608,657	578,652	430,560
Grants and subsidies				
Expense recovery - grants	-	(100,000)	35,000	(100,000)
Payment to sub grantees	1,655,963	125,000	24,769	125,000
Community development grants	484,503	330,976	400,000	330,976
Homeless initiative	247,121	282,500	315,000	282,500
Down payment assistance / city	95,728	200,000	150,000	200,000
Social Services Administration	47,809	109,537	116,777	109,537
MHA/HCD Community Development projects	15,481	57,000	57,000	57,000
Middle income housing	351,769	500,000	500,000	500,000
A More Excellent Way	10,000	-	-	-
Professional services	191,000	-	-	-
River parks docking	-	250,000	250,000	250,000
Total grants and subsidies	3,099,374	1,755,013	1,848,546	1,755,013
Misc expense				
Prior year expense	3,930	-	-	-
Total misc expense	3,930	-	-	-
Total expenditures	6,465,422	4,832,736	5,229,150	4,808,049

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUE				
Local taxes				
Bankruptcy interest & penalty	1,653	-	5,052	-
Total local taxes	1,653	-	5,052	-
Charges for services				
Parking lots	44,363	-	-	-
Outside revenue	343	-	-	-
HCD - docking fees	27,285	250,000	132,000	100,000
Total charges for services	71,991	250,000	132,000	100,000
Other revenues				
Miscellaneous income	104,000	-	89,503	-
FNMA service fees	697	875	500	700
Total other revenues	104,697	875	90,003	700
Total revenues	178,341	250,875	227,055	100,700
Net expenditures	\$ 6,287,081	\$ 4,581,861	\$ 5,002,095	\$ 4,707,349

Administration

Administration provides the day to day administrative and technical support in the areas of executive oversight, human resources, budget, finance, strategic planning, compliance, and legal affairs to the Division.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 1,674,706	\$ 1,465,280	\$ 1,701,193	\$ 1,639,403
Materials and supplies	479,728	432,688	400,769	414,962
Grants and subsidies	1,743,828	-	35,000	-
Total expenditures	3,898,262	1,897,968	2,136,962	2,054,365
Total revenues	-	-	-	-
Net expenditures	\$ 3,898,262	\$ 1,897,968	\$ 2,136,962	\$ 2,054,365

Authorized Complement

36

Housing

Housing creates homeownership opportunities for families buying real estate within the corporate limits of Memphis by assisting with down payment and closing costs.

Operating Budget

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
EXPENDITURES				
Personnel services	\$ 360,707	\$ 245,453	\$ 336,235	\$ 233,115
Materials and supplies	31,358	-	1,885	-
Grants and subsidies	560,512	725,000	674,312	725,000
Misc expense	3,930	-	-	-
Total expenditures	956,507	970,453	1,012,432	958,115
Total revenues	106,350	875	88,885	700
Net expenditures	\$ 850,157	\$ 969,578	\$ 923,547	\$ 957,415
Authorized Complement				8

Economic Development

Economic Development provides financing opportunities for emerging and existing small businesses for job creation and retention through public-private partnerships.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 140,786	\$ 85,836	\$ 200,747	\$ 111,908
Grants and subsidies	-	250,000	250,000	250,000
Total expenditures	140,786	335,836	450,747	361,908
Total revenues	71,991	250,000	132,000	100,000
Net expenditures	\$ 68,795	\$ 85,836	\$ 318,747	\$ 261,908
Authorized Complement				5

Community Initiatives

Community Initiatives utilizes local funding to address community-based needs through grants and sponsorships for outreach activities.

Operating Budget

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
EXPENDITURES				
Personnel services	\$ 535,499	\$ 672,497	\$ 563,780	\$ 638,050
Materials and supplies	139,334	175,970	175,997	15,598
Grants and subsidies	795,033	780,013	889,234	780,013
Total expenditures	1,469,866	1,628,480	1,629,011	1,433,661
Total revenues	-	-	6,170	-
Net expenditures	\$ 1,469,866	\$ 1,628,480	\$ 1,622,841	\$ 1,433,661

Authorized Complement **14**

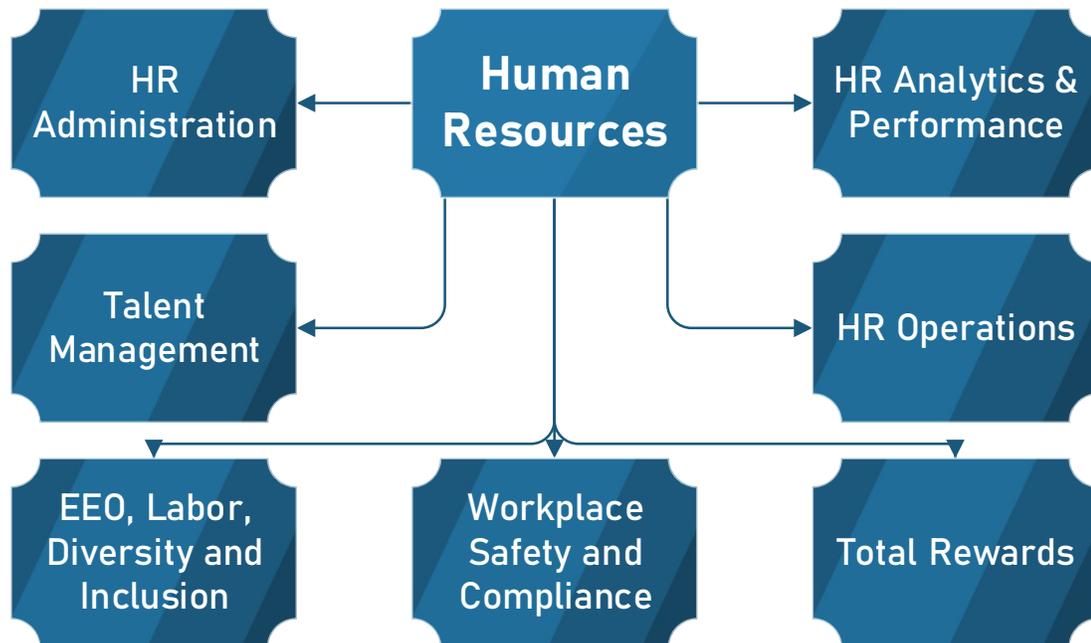


HUMAN RESOURCES

Mission Statement

The Human Resources Division's mission is to establish a values-driven culture and build a brilliant workforce.

Organization Structure



Services

The City's Human Resources Division consists of seven (7) strategic areas: HR Administrative Services, Talent Management, Equity, Labor, & Diversity & Inclusion, Workplace Safety and Compliance, Total Rewards, HR Operations, HR Analytics and Performance. These teams work together to ensure the City of Memphis remains a competitive choice of employment for Memphis and the Mid-South.

Operating Budget

	FY21	FY22	FY22	FY23
EXPENDITURES	Actual	Adopted	Forecast	Adopted
Personnel services	\$ 4,903,633	\$ 5,435,896	\$ 5,092,532	\$ 5,660,626
Materials and supplies	2,295,151	3,065,028	2,198,745	3,145,501
Capital outlay	28,009	30,000	5,216	30,000
Misc. expense	8,093	-	-	-
Total expenditures	7,234,886	8,530,924	7,296,493	8,836,127
Total revenues	27,612	39,500	15,000	39,500
Net expenditures	\$ 7,207,274	\$ 8,491,424	\$ 7,281,493	\$ 8,796,627

Authorized Complement

49

Performance Highlights

- Created social media team and launched strategic social media campaign
- Instagram Growth (6-month Overview – Jan 2020 – June 2022):
 - Follower growth – 1,233; Reach – 359,124; Profile visits – 6,946.
- Partnered with Information Technology to begin Implementation of the City’s first Time & Attendance System
 - Allows more accurate reporting, types of pay received, and leave accrued and taken
 - Ensures employees can directly clock into system to confirm pay is accurate, as well as view his/her work schedule and track the status of their leave requests online
- Hosted City-wide Workplace Safety Conference training, 100 City of Memphis Leaders
- Implemented the City of Memphis “Back to Business” Process and Re-Entry Team to ensure employees COVID-19 safety.
- 100% success rate closing all OSHA/TOSHA related complaints with zero citations.
- Managed labor relations for 20 different MOUs and seven (7) Employee Associations
- Started “Hot Jobs” Newsletter – now has more than 44, 000 subscribers
- Hosted City-wide career events in to fill vacancies and partnered with City Council to host career events
- Improved average wait time for Total Rewards Call Center from 159 seconds to 73 seconds
- Recognized by the American Heart Association and Healthier TN as a Healthy Workplace
- Launched COM’s first-ever flexible work arrangement program
- Offered first-time ever contact-less open enrollment
- Maintained free Diabetic Supplies for plan participants

Issues & Trends

The Human Resources Division works hard to recruit, retain, and develop talent for the City of Memphis.

The City of Memphis is facing the Great Resignation just like other large employers. The resignation rate moved from 3.9% to 6.7% in one year, increasing the number of critical vacancies. For FY23, HR expects to continue to recruit, retain, and develop talent to build the best workforce for the City.

Medical claims increased due to deferred and COVID-19 care. This trend makes it clear that we must continue to monitor and contain healthcare experience where possible, with a focus on wellness and preventative care.

Lastly, the Division has made it a priority to help others by volunteering our time and talents with Memphis Shelby County Schools and other charitable community organizations expanding the reach and demonstrating City of Memphis as an organization who values service.

Key Performance Indicators

Performance Indicator	FY21 Actual	FY22 Goal	FY22 Actual	FY23 Goal	Category
Administration					
Turnover: Resignation Rate of All Full-Time	4.1%	5.0%	7.9%	5.0%	Government
Police: Resignation Rate of Commissioned	2.5%	4.0%	5.0%	4.0%	Government
Fire: Resignation Rate of Commissioned	3.6%	4.0%	6.2%	4.0%	Government
Talent Management					
Average Time to Fill (Days)	72	75	66	50	Government

Human Resources - Division Detail

EXPENDITURES	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
Personnel Services				
Full-time salaries	\$ 2,981,991	\$ 3,463,089	\$ 2,796,054	\$ 3,665,284
Holiday salary full time	120,309	-	124,866	-
Vacation leave	103,492	-	170,062	-
Bonus leave	57,457	-	28,265	-
Sick Leave	30,172	-	61,272	-
COVID PT admin	-	-	238	-
Overtime	2,375	-	58	-
Out of rank pay	37,930	21,672	28,838	21,672
PTO final pay	56,174	-	54,781	-
Pension	174,721	211,865	190,737	213,607
Social security	26,951	-	31,217	-
Pension ADC funding	331,252	270,494	270,494	271,619
Group life insurance	8,134	9,521	6,677	10,074
Unemployment	3,760	3,760	3,760	3,600
Medicare	53,567	50,848	58,128	52,270
Long term disability	21,743	10,170	12,960	10,454
Health insurance - choice plan	161,957	145,764	155,984	151,896
Health insurance - select plan	159,196	177,252	182,130	188,688
Salaries - part time/temporary	427,539	595,530	489,110	595,530
On the job injury	-	600	6,022	600
Tuition reimbursement - new	184,739	193,500	229,233	193,500
Book reimbursement - new	1,865	6,500	4,333	6,500
Student loan repayment	210,197	360,000	305,607	360,000
Benefits adjustments	-	38,787	-	38,787
Bonus pay	2,500	-	17,050	-
Expense recovery - personnel	(254,388)	(123,454)	(137,345)	(123,454)
Personal services	4,903,633	5,435,898	5,090,531	5,660,627
Materials & Supplies				
City hall printing	2,140	-	3,967	-
City shop charges	845	1,542	4,346	635
City shop fuel	189	381	1,226	729
Outside computer services	6,580	6,667	11,830	6,667
City computer svc equipment	65,388	42,150	27,990	43,650
Pers computer software	17,011	-	10,358	-
Supplies - outside	22,737	44,365	33,919	44,365
Food expense	754	-	-	-
Outside postage	52	-	685	-
Materials and supplies	52,333	21,550	15,797	21,800
Miscellaneous expense	4,340	3,500	3,955	2,605
Medical/dental/veterinary	290,616	460,700	560,834	460,700

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Advertising/publication	66,299	115,100	56,788	115,100
Outside phone/communications	41,046	33,060	43,959	32,810
Seminars/training/education	14,430	60,894	13,440	62,144
Misc professional services	2,298,363	2,676,595	1,842,063	2,770,966
Rewards and recognition	16,901	41,200	23,779	41,200
Travel expense	4,099	50,500	34,362	52,700
Mileage	114	2,850	465	3,250
Insurance	28,131	38,918	38,918	-
Claims	-	3,000	1,248	1,000
Lawsuits	-	7,276	7,276	25,000
Dues/memberships/periodicals	7,298	18,066	18,276	17,566
Rent	64,515	64,515	64,515	70,515
Misc services and charges	4,346	11,965	13,542	11,865
Catering	27,364	65,900	69,220	65,900
Expense recovery - m & s	(740,737)	(705,665)	(704,011)	(705,665)
Total materials and supplies	2,295,154	3,065,029	2,198,747	3,145,502
Capital outlay				
Furniture/Furnishings	28,009	30,000	5,216	30,000
Total Capital Outlay	28,009	30,000	5,216	30,000
Misc expense				
Prior year expense	8,093	-	-	-
Total misc expense	8,093	-	-	-
Total expenditures	7,234,889	8,530,927	7,294,494	8,836,129
REVENUE				
Federal Grants				
Federal grants - others	20,000	22,000	15,000	22,000
Total federal grants	20,000	22,000	15,000	22,000
Other revenues				
Donated revenue	5,250	17,500	-	17,500
Recovery Of prior year expense	2,362	-	-	-
Total other revenues	7,612	17,500	-	17,500
Total revenues	27,612	39,500	15,000	39,500
Net expenditures	\$ 7,207,277	\$ 8,491,427	\$ 7,279,494	\$ 8,796,629

HR Administration

The Administration spearheads strategic human capital initiatives for the City of Memphis with a focus on attracting, developing, equipping, and retaining an engaged workforce.

Operating Budget

	FY21	FY22	FY22	FY23
EXPENDITURES	Actual	Adopted	Forecast	Adopted
Personnel services	\$ 213,056	\$ 248,827	\$ 227,405	\$ 266,957
Materials and supplies	105,698	107,749	109,633	116,801
Capital outlay	20,114	20,000	4,072	20,000
Misc expense	1,878	-	-	-
Total expenditures	340,746	376,576	341,110	403,758
Total revenue	-	-	-	-
Net expenditures	\$ 340,746	\$ 376,576	\$ 341,110	\$ 403,758

Authorized Complement

3

Talent Management

Talent Management oversees the recruiting and retention of top talent for the City of Memphis. This includes Public Safety for all, with an emphasis on talent acquisition, training & professional development, and promotional assessments.

- Time to Fill positions averaged 72 Days
- Hired Police class with first female to graduate at the top of the class
 - Police Recruit Class – Jan 2022 (81 Candidates)
 - Police Recruits Hired – August 2021 (58 Recruits)
- Fire Recruit Lateral Class – February 2022
- Hired 95 Fire Recruits – April 2022
- Resumed Management 101 Training with over 50 participants

Operating Budget

	FY21	FY22	FY22	FY23
EXPENDITURES	Actual	Adopted	Forecast	Adopted
Personnel services	\$ 2,418,030	\$ 2,714,871	\$ 2,516,173	\$ 2,816,243
Materials and supplies	1,431,393	2,030,170	1,655,104	2,139,111
Capital outlay	7,895	10,000	1,144	10,000
Misc expense	3,745	-	-	-
Total Expenditures	3,861,063	4,755,041	4,172,421	4,965,354
Total revenues	25,250	39,500	15,000	39,500
Net expenditures	\$ 3,835,813	\$ 4,715,541	\$ 4,157,421	\$ 4,925,854

Authorized Complement

21

Total Rewards

Total Rewards develops and administers benefits programs including health care, wellness, retirement, leave administration and compensation strategies to support the City's focus on recruiting and retaining an engaged workforce.

- Launched Digital Case Management to facilitate and support compliance with medical management programs
- Provided \$25 Flu shot and \$25 dental incentives
- Provided free COVID-19 vaccinations, flu shots, and biometric screenings
- Launched TalkSpace mental health resource
- Maintained Student Loan Reduction (\$50 monthly contributions) and Tuition Reimbursement (up to \$3,000) programs
- Provided a 93.6% rate for one-touch ticket resolution, and an overall 85.8% customer service satisfaction
- Improved average wait time for Total Rewards Call Center from 159 seconds to 73 seconds

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 514,459	\$ 618,304	\$ 590,262	\$ 621,787
Materials and supplies	292,787	393,554	101,371	385,585
Misc expense	743	-	-	-
Total expenditures	807,989	1,011,858	691,633	1,007,372
Net expenditures	\$ 807,989	\$ 1,011,858	\$ 691,633	\$ 1,007,372

Authorized Complement

6

Equal Employee Opportunity (EEO), Labor, Diversity & Inclusion

Equal Employee Opportunity (EEO), Labor, Diversity & Inclusion creates initiatives and programs to establish a fair and inclusive work environment to support Memphis' diverse workforce and community. The team develops internal employee resource group programming, maintains policies, facilitates labor discussions, and provides external outreach to best serve the City.

- Revised Diversity & Inclusion program to increase employee inclusion and engagement
- Expanded the Human Resources Business Partners (HRBP) model to provide proactive consultative HR support to all Divisions

Workplace Safety & Compliance (WPS&C) is encompassed in this legal level. The goal of WPS&C is to mitigate or eliminate hazards in the workplace and ensure all employees are safe. The WPS&C Office of HR consist of Drug Testing, Safety & Compliance, and COVID-19 Care Assistance. WPS&C provides guidance through educational safety trainings, internal audits, and safety awareness.

- Held 4th Annual Safety Fair 2022, with more than 2,100 employees and community in attendance
- Contact Tracing Intake over 150-200 incoming calls for COVID-19 cases weekly

Operating Budget

EXPENDITURES	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Personnel services	\$ 866,869	\$ 872,682	\$ 847,807	\$ 884,308
Materials and supplies	371,734	371,350	311,753	364,350
Misc expense	1,024	-	-	-
Total expenditures	1,239,627	1,244,032	1,159,560	1,248,658
Total revenues	934.00	-	-	-
Net expenditures	\$ 1,238,693	\$ 1,244,032	\$ 1,159,560	\$ 1,248,658

Authorized Complement

8

HR Operations

HR Operations partners with HR Business Partners and other Division Partners to develop and implement best practices to increase the efficiency and effectiveness of the HR Division. The areas in which HR Operations has the most impact is in managing budgets and day to day operations.

Operating Budget

	FY21	FY22	FY22	FY23
EXPENDITURES	Actual	Adopted	Forecast	Adopted
Personnel services	\$ 229,373	\$ 288,134	\$ 227,696	\$ 313,351
Materials and supplies	9,878	13,130	10,380	14,000
Misc expense	300	-	-	-
Total expenditures	239,551	301,264	238,076	327,351
Total revenues	751.00	-	-	-
Net expenditures	\$ 238,800	\$ 301,264	\$ 238,076	\$ 327,351

Authorized Complement

4

HR Analytics and Performance

HR Analytics and Performance administers employee performance management programs, tracks HR metrics, and analyzes workforce utilization and trends to drive automation, and maximize efficiency. HR Analytics and Performance also includes HR Solutions, which administers HR-related technology and process improvements; and Data Management, which maintains accurate core HR data to support payroll and other essential operations.

Operating Budget

	FY21	FY22	FY22	FY23
EXPENDITURES	Actual	Adopted	Forecast	Adopted
Personnel services	\$ 661,846	\$ 693,078	\$ 683,189	\$ 757,981
Materials and supplies	38,719	149,075	10,504	125,655
Misc expense	403	-	-	-
Total expenditures	700,968	842,153	693,693	883,636
Total revenues	678	-	-	-
Net expenditures	\$ 700,290	\$ 842,153	\$ 693,693	\$ 883,636

Authorized Complement

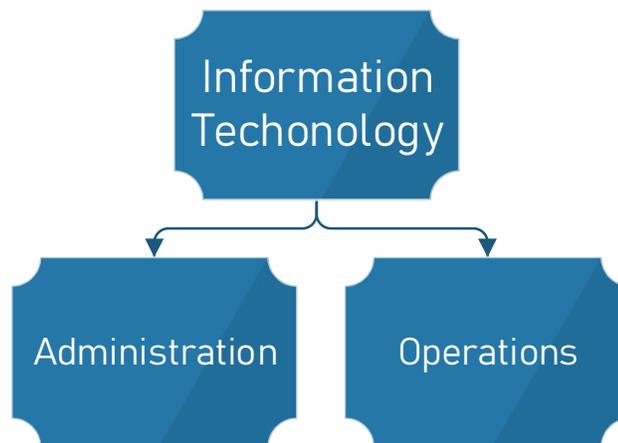
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INFORMATION TECHNOLOGY

Mission Statement

The Information Technology Division’s mission is to be exceptional at providing technological solutions and support to benefit City employees and citizens while operating with integrity and promoting collaborative partnerships.

Organization Structure



Services

The City's Information Technology Division is committed to ensuring the efficient operation of all information technology systems and infrastructure including, but not limited to, applications, servers, telecom, mobility, service desk, data network, security, data center, project management, strategic initiatives and computer hardware and peripheral equipment.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 2,307,429	\$ 3,123,346	\$ 2,605,419	\$ 7,321,668
Materials and supplies	17,852,755	20,679,414	23,183,103	17,222,512
Capital outlay	93,942	25,000	14,453	25,000
Project costs	-	-	-	-
Misc expense	1,468	-	-	-
Total expenditures	20,255,594	23,827,760	25,802,975	24,569,180
Total revenues	78,109	60,000	1,700	60,000
Net expenditures	\$ 20,177,485	\$ 23,767,760	\$ 25,801,275	\$ 24,509,180

Authorized Complement **80**

Performance Highlights

Desktop & Application Infrastructure

- 972 Computer Replacements – upgrades obsolete workstations and laptops to meet data processing requirements for new applications and software

Operational Infrastructure Enhancements

- Infrastructure monitoring system – collects and analyzes data from IT infrastructure, systems, and processes, and using that data to improve business outcomes and drive value across the whole organization.
- Network management system – provides improved visibility into the network infrastructure
- Fiber Optic Network – provides a redundant pathway for critical City infrastructure
- Disaster Recovery Relocation – enhances the City's ability to recover from a disaster
- Automated Security Posture assessment – evaluates security risks on a continuous basis
- City Hall Firewall upgrade – enhances the City's network perimeter detection and prevents unauthorized access

Cyber Security Infrastructure

- Intrusion Detection/Prevention system – detects suspicious activities and generates alerts
- Primekey Certificate management system – manages digital certificates for secure communication
- Securelink vendor access management solution – provides secure process when collaborating with external IT vendors
- Vulnerability management solution – identifies known vulnerabilities and exploitations and ensure the City stays compliant with regulatory requirements

Implementation Modernization

- Kronos Workforce Dimensions and Telestaff system – streamlines manual timekeeping, scheduling, and leave management processes used across the City of Memphis to create one automated and centralized system
- Oracle Hyperion to the cloud migration – improves accessibility and security of the system

Issues & Trends

The Information Technology Division has paid third party vendors above market rates to supply functional resources for positions and service desk support.

The Information Technology Division’s operating budget for FY23 will provide funding to add 28 new ISLs to replace existing contractor positions with City positions that meet the criteria under the new CoM IT Compensation Pay Plan. The budget will also provide funding for 11 ISLs to transition the technology service desk in-house.

This opportunity will improve the Information Technology Division’s technical support model and provide comprehensive oversight of the IT Division’s daily operations.

Key Performance Indicators

Performance Indicator	FY21 Actual	FY22 Goal	FY22 Actual	FY23 Goal	Category
ADMINISTRATION					
Submit accurate invoices to ensure payment within 30 days of receipt	90%	90%	85.43%	85%	Government
Adhere to Contract Compliance Minority Women Business Enterprise (MWBE) goal for technology spend	41.94%	40%	36.34%	40%	Government
OPERATIONS					
Network availability	99%	99%	99%	99%	Government
Server availability	99%	98%	98%	98%	Government
Enterprise Oracle E-Business Suite Availability	99%	99%	99%	99%	Government
Critical Applications Availability	99%	98%	98%	98%	Government
Internet Circuit Availability	99%	99%	99%	99%	Government

*FY22 MWBE actual percentage is based on FY22 Q2

*Planned downtimes/outages do not count against percentages.

Information Technology - Division Detail

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services				
Full-time salaries	\$ 1,593,931	\$ 2,029,083	\$ 1,735,122	\$ 2,838,127
Holiday salary full time	83,333	-	75,867	-
Vacation leave	50,296	-	71,850	-
Bonus leave	21,127	-	12,310	-
Sick leave	10,071	-	78,856	-
Out of rank pay	-	-	12,918	-
PTO final pay	8,915	92,000	57,795	92,000
Pension	82,822	114,538	99,775	138,360
Social security	779	-	1,031	-
Pension ADC funding	214,665	173,878	173,878	174,601
Group life insurance	2,715	4,017	2,473	3,649
Unemployment	1,680	1,840	1,840	2,240
Medicare	24,733	27,489	31,056	33,206
Long term disability	5,561	5,318	7,328	6,641
Health insurance - choice plan	120,066	127,368	139,725	85,512
Health insurance - select plan	73,428	70,860	88,572	98,076
Salaries - part time/temporary	12,558	476,954	15,024	476,954
Proposed ISL	-	-	-	3,372,300
Bonus pay	750	-	-	-
Total personnel services	2,307,430	3,123,345	2,605,420	7,321,666
Materials & supplies				
City hall printing	173	-	44	-
City shop charges	826	1,671	235	423
City shop fuel	474	847	1,452	1,272
City computer svc equipment	902,742	2,292,218	2,430,736	2,292,218
Pers computer software	5,027,542	5,333,792	5,887,197	5,333,792
Supplies - outside	21,876	33,500	27,074	33,500
Outside postage	-	1,000	540	1,000
Materials and supplies	51,538	-	6,120	-
Advertising/publication	-	1,000	-	1,000
Outside phone/communications	3,513,104	3,525,050	3,589,640	3,525,050
Seminars/training/education	95,425	108,500	52,225	108,500
Misc professional services	9,269,480	10,250,079	11,180,989	6,877,779
Rewards and recognition	2,278	7,500	7,500	7,500
Travel expense	-	9,000	4,522	9,000
Mileage	6,084	28,600	20,221	28,600
Insurance	25,110	33,779	33,779	-
Lawsuits	-	150,000	150,000	100,000

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
Dues/memberships/periodicals	1,354	7,500	7,500	7,500
Rent	379,358	397,278	397,278	397,278
Misc services and charges	39,057	78,100	78,100	78,100
Expense recovery - telephones	(986,291)	(805,000)	(510,378)	(805,000)
Expense recovery - M & S	(497,374)	(775,000)	(181,670)	(775,000)
Total materials and supplies	17,852,756	20,679,414	23,183,104	17,222,512
Capital outlay				
Furniture/furnishings	93,942	25,000	14,453	25,000
Total capital outlay	93,942	25,000	14,453	25,000
Project costs				
Project costs	1,468	-	-	-
Total project costs	1,468	-	-	-
Total expenditures	20,255,596	23,827,759	25,802,977	24,569,178
REVENUE				
Other revenues				
Local shared revenue	78,109	60,000	1,700	60,000
Total other revenues	78,109	60,000	1,700	60,000
Total revenues	78,109	60,000	1,700	60,000
Net expenditures	\$ 20,177,487	\$ 23,767,759	\$ 25,801,277	\$ 24,509,178

Administration

The Information Technology Administration ensures that the Divisions' mission, vision, and values are upheld. Directs all City IT functions, HR employee relations, strategic initiatives, manages the operating and capital improvement budgets, processes contracts and procures technical hardware and software.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 759,645	\$ 1,026,795	\$ 1,002,133	\$ 2,173,586
Materials and supplies	10,163,916	10,555,681	12,361,253	10,471,079
Capital outlay	93,942	25,000	14,453	25,000
Project costs	-	-	-	-
Misc expense	1,468	-	-	-
Total expenditures	11,018,971	11,607,476	13,377,839	12,669,665
Total revenues	70,839	60,000	1,500	60,000
Net expenditures	\$ 10,948,132	\$ 11,547,476	\$ 13,376,339	\$ 12,609,665

Authorized Complement

21

Operations

The Operations Departments are the central hub for all technological functions. These departments maintain and support over 120 applications, manage the network infrastructure, manage a world-class data center, implement, and maintain the City's security policies and procedures, plan and oversee projects, conduct training, provide technical support for software and hardware, and telephone systems.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 1,547,784	\$ 2,096,551	\$ 1,603,286	\$ 5,148,082
Materials and supplies	7,637,301	10,123,733	10,815,730	6,751,433
Total expenditures	9,185,085	12,220,284	12,419,016	11,899,515
Total revenues	7,271	-	200	-
Net expenditures	\$ 9,177,814	\$ 12,220,284	\$ 12,418,816	\$ 11,899,515

Authorized Complement

59

LIBRARY

Mission Statement

The City of Memphis Public Libraries serves as your place to connect, learn, and grow.

Organization Structure



Services

Since its inception in 1893, Memphis Public Libraries (MPL) has worked tirelessly to improve equitable access to services, provide literacy and educational opportunities for all ages and learning levels, and to meet the diverse needs of customers. This rich legacy continues today in the form of innovative programming designed to ensure our community's most vulnerable citizens can utilize our vast resources, including traditional library services, targeted community outreach, and digital collections, programs, and resources. In addition, each of our libraries strives to offer programs and resources targeted to the unique needs of their service area. This robust continuum of programming is designed to bring people of all walks of life together for meaningful interactions and educational experiences.

MPL's overarching goal is to create learning opportunities and service resources that meet the needs of all we serve regardless of age, race, socioeconomic status, gender identity, educational attainment, or sexual orientation. In a world full of constant changes and ongoing uncertainty for many, MPL is a community touchstone and enduring source of hope, equity, and opportunity.

Operating Budget

EXPENDITURES	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Personnel services	\$ 15,825,976	\$ 16,684,450	\$ 15,497,828	\$ 17,301,310
Materials and supplies	3,814,358	4,685,967	5,860,613	4,619,710
Grants and subsidies	19,861	-	-	-
Service charges	7,333	12,500	9,492	12,500
Transfers out	1,536,484	1,536,484	1,536,484	939,017
Misc expense	2,303	-	-	-
Total expenditures	21,206,315	22,919,401	22,904,417	22,872,537
Total revenues	1,771,957	1,709,000	1,709,007	1,725,000
Net expenditures	\$ 19,434,358	\$ 21,210,401	\$ 21,195,410	\$ 21,147,537
Authorized Complement				287

Performance Highlights

- Memphis Public Libraries received the 2021 National Medal for Museum and Library Service, which is the nation's highest honor given to museums and libraries that make significant and exceptional contributions to their communities. MPL was one of three libraries selected and is the first-ever two-time recipient of this prestigious award (2007 and 2021).
- MPL was awarded the National Summer Learning Association's 2021 Summer Learning Award for our innovative Explore Memphis (EM) summer reading and learning program designed to combat the summer slide and encourage life-long learning. EM includes reading incentives, free summer camps, arts and cultural events, and a wide range of dynamic programs.
- MPL was recently recognized in Smithsonian Magazine as the "Nation's Most Innovative Library System".
- Youth Action Councils (YACs) are a way for staff to engage teens in our libraries and ensure offerings are reflective of their wants and needs. YACs take an active role in helping us determine what programs, services, technology, and collections are most important to young customers. The YACs are established in seven locations and have an active voice in what is purchased for Teen Innovation Centers at their libraries.
- Teen Innovation Centers have been installed at (10) Library branches to keep youth actively learning and engaged with their neighborhood library beyond childhood. An additional (3) Teen Innovation Centers are scheduled to launch in Fiscal Year 2023.
- MPL has expanded health literacy programs including Health Fairs, Health Information Centers, healthy cooking classes, and exercise programs in branch libraries and through the Connect Crew mobile outreach team.
- Staff has increased adult literacy programs to include HiSET classes in the Hollywood and Levi Libraries' service areas, as well as offering ESL classes in Cordova and Central Libraries and throughout the community with Connect Crew.
- LINC/2-1-1 has established workstations in (5) high-need neighborhood branches to offer increased support to vulnerable populations.
- Staff has expanded financial literacy programs to include a multi-session curriculum, resources for those looking to start a new business, targeted collection items, and workshops on relevant topics including budgeting and financial planning.

Issues & Trends

MPL serves an average of 2 million people each year through in-person and virtual resources, and staff works continuously to improve the breadth of services available to residents. As a trusted institution that strives to increase access for underserved populations, the library offers an environment of diversity and inclusion that reaches and engages disenfranchised people across our city and in the highest poverty areas. Our service numbers have rebounded from the pandemic, and MPL presents thousands of programs focused on workforce development, STEAM (Science, Technology, Engineering, Arts, Mathematics), and grade-level reading, especially through the summer with Explore Memphis.

The library also ensures that all Memphians have access to technology to build 21st century skills and advance in lifelong learning. Because of the significant access barriers faced by many households, MPL has made strategic community outreach a top organizational priority. Branch staff and the Connect Crew mobile program team conduct outreach to area schools, service providers, and residential facilities to offer programs onsite, as well as to market upcoming library offerings. MPL has also expanded mobile circulation to take collection items to traditionally underserved communities and host library card sign-up events. Recent efforts have included partnering with local senior living facilities to provide technology and training to increase resource access for older adults at high risk for social isolation.

Staff is also working to increase bilingual programs and has translated critical portions of the website into Spanish. The Division will also continue to focus on successful collaborations with our more than 200 local partner agencies for greater collective impact. During the next fiscal year, the Division will also expand digital literacy programs, implement strategic programs designed to bring people of all walks together for meaningful interactions, expand lifelong learning and homework assistance opportunities, and continue to increase staff development efforts to better serve customers.

Key Performance Indicators

Performance Indicator	FY21 Actual	FY22 Goal	FY22 Actual	FY23 Goal	Category
LIBRARY SERVICES					
Customers accessing library services in person and remotely* (#)	1,982,604	2,500,000	1,121,125	2,500,000	Neighborhoods
Customers using LINC/211 to connect with information and services (#)	61,718	65,000	54,337	65,000	Government
Customers attending programs that support job searching, career development, and entrepreneurship* (#)	10,759	10,000	399	10,000	Economy
Customers attending other cultural and life-long learning programs* (#)	44,234	50,000	6,024	50,000	Neighborhoods
Community outreach events that support literacy, educational growth, and job/career/business development* (#)	882	800	19	800	Economy
Youth participation in programs that support literacy skill development* (#)	31,278	20,000	3,965	20,000	Youth
Youth participation in programs that support STEAM skill development* (#)	20,223	25,000	3,622	25,000	Youth
Youth participation in the summer Explore Memphis Program (#)	33,385	30,000	6,673	30,000	Youth

* All services with an "*" were impacted by COVID-19 due the library closings, decreased attendance, and the elimination of in-person programming.

Library Services - Division Detail

EXPENDITURES	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Personnel services				
Full-time salaries	\$ 9,687,490	\$ 11,940,878	\$ 8,861,027	\$ 12,428,643
Holiday salary full time	557,958	-	591,440	-
Vacation leave	459,472	-	627,422	-
Bonus leave	183,006	-	79,100	-
Sick leave	238,932	-	442,650	-
COVID-19 OJI	-	-	3,927	-
COVID pt admin	660	-	2,745	-
Overtime	138	-	878	-
Out of rank pay	3,568	-	5,909	-
PTO final pay	78,759	150,000	140,714	150,000
Pension	514,527	676,158	676,158	714,339
Social security	55,816	-	62,262	-
Pension ADC funding	1,065,594	948,705	948,705	947,685
Group life insurance	21,991	26,351	26,351	26,180
Unemployment	22,000	20,560	20,560	20,880
Medicare	165,394	160,927	183,022	167,987
Long term disability	43,504	32,654	44,813	34,399
Health insurance - choice plan	1,041,267	909,744	932,752	874,632
Health insurance - select plan	803,236	807,288	836,941	857,880
Salaries - part time/temporary	848,561	930,202	930,202	930,202
On the job injury	25,793	15,000	67,000	15,000
Benefits adjustments	-	57,673	-	57,673
Proposed isl	-	-	-	67,500
Bonus pay	8,310	8,310	5,251	8,310
Sign on bonus pay	-	-	8,000	-
Total personnel services	15,825,976	16,684,450	15,497,829	17,301,310
Materials & supplies				
City hall printing	78	-	-	-
City shop charges	32,607	20,000	25,731	42,894
City shop fuel	11,304	18,653	27,478	24,014
City computer svc equipment	443	4,900	7,975	4,900
Pers computer software	274	-	-	-
Printing - outside	-	2,270	1,006	2,270
Supplies - outside	106,704	200,000	186,960	200,000
Household supplies	24,828	42,410	40,151	42,410
Outside postage	1,749	15,000	2,335	15,000
Materials and supplies	37,922	50,000	54,084	50,000
Library books	1,078,233	790,501	1,549,782	790,501
Outside equipment repair/maintenance	35,227	72,828	153,048	72,828

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
Facilities structure repair - outside	39,758	242,043	259,713	242,043
Outside phone/communications	38,589	15,000	23,911	15,000
Janitorial services	497,385	700,010	608,223	700,010
Security	761,296	885,000	1,311,243	885,000
Seminars/training/education	315	2,500	870	2,500
Misc professional services	47,230	120,263	286,984	120,263
Travel expense	35	5,000	3,975	5,000
Mileage	3,336	12,000	7,514	12,000
Utilities	833,620	1,305,792	983,715	1,305,792
Tower lease expense - library	34,302	25,285	25,285	25,285
WYPL Arkansas Tower				
Expense - Library	35,767	30,000	30,000	30,000
Insurance	172,912	99,512	243,504	-
Claims	-	-	-	5,000
Dues/memberships/periodicals	16,181	14,500	14,500	14,500
Misc services and charges	4,263	12,500	12,500	12,500
Catering	-	-	127	-
Total materials and supplies	3,814,358	4,685,967	5,860,614	4,619,710
Grants and subsidies				
Death benefits	19,861	-	-	-
Total grants and subsidies	19,861	-	-	-
Service charges				
Credit card fees - expense	7,333	12,500	9,492	12,500
Total service charges	7,333	12,500	9,492	12,500
Transfers out				
Tfr out library retirement fund	1,536,484	1,536,484	1,536,484	939,017
Total transfers out	1,536,484	1,536,484	1,536,484	939,017
Misc expense				
Prior year expense	2,303	-	-	-
Total misc expense	2,303	-	-	-
Total expenditures	21,206,315	22,919,401	22,904,419	22,872,537
REVENUE				
Fines and forfeitures				
Library fines & fees	116,097	120,000	120,000	120,000
Total fines and forfeitures	116,097	120,000	120,000	120,000

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Other revenues				
Local shared revenue	555,000	555,000	555,000	555,000
City of Bartlett	1,095,086	1,034,000	1,034,000	1,050,000
Misc. library revenue	-	-	7	-
Recovery of prior year expense	5,774	-	-	-
Total other revenues	1,655,860	1,589,000	1,589,007	1,605,000
Total revenues	1,771,957	1,709,000	1,709,007	1,725,000
Net expenditures	\$ 19,434,358	\$ 21,210,401	\$ 21,195,412	\$ 21,147,537

Library Services: Legal Level Summary

Library Services provides general administrative support for all library agencies including regional branch management, adult services coordination, and youth services coordination. Services include computer training and services, story time programs, summer reading programs, and meeting places for the citizens of Memphis and Shelby County.

Operating Budget

	FY21	FY22	FY22	FY23
EXPENDITURES	Actual	Adopted	Forecast	Adopted
Personnel services	\$ 15,825,976	\$ 16,616,204	\$ 15,492,884	\$ 17,301,310
Materials and supplies	3,814,358	4,685,967	5,856,529	4,619,710
Grants and subsidies	19,861	-	-	-
Service charges	7,333	12,500	9,492	12,500
Transfers out	1,536,484	1,536,484	1,536,484	939,017
Misc expense	2,303	-	-	-
Total expenditures	21,206,315	22,851,155	22,895,389	22,872,537
Total revenues	1,771,957	1,709,000	1,709,007	1,725,000
Net expenditures	\$ 19,434,358	\$ 21,142,155	\$ 21,186,382	\$ 21,147,537

Authorized Complement

287

MEMPHIS PARKS

Mission Statement

The Parks Division's mission is to create positive and safe places to provide community-centered experiences that connect all Memphians, celebrate life, and strengthen mind and body.

Organization Structure



Services

The Parks Division inspires community pride through its system of parks, trails, programs, community and recreation centers, museums, entertainment venues, and sports facilities. The Division provides an array of services for people of all ages, supporting their engagement in health, wellness, lifelong learning, leisure, and recreational activities.

Operating Budget

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
EXPENDITURES				
Personnel services	\$ 15,547,266	\$ 17,996,108	\$ 16,310,785	\$ 18,947,927
Materials and supplies	18,896,238	20,566,201	23,711,065	21,542,889
Capital outlay	7,622	2,000	324	2,000
Grants and subsidies	21,516	-	1,667	-
Inventory	266,012	313,867	257,950	313,867
Service charges	61,151	71,600	71,600	71,600
Misc expense	73,030	-	-	-
Total expenditures	34,872,835	38,949,776	40,353,391	40,878,283
Total revenues	5,991,052	5,813,512	9,849,870	6,130,080
Net expenditures	\$ 28,881,783	\$ 33,136,264	\$ 30,503,521	\$ 34,748,203

Authorized Complement

224

Performance Highlights

- Renovations for Gaston, the oldest community center, have begun and are to include the reintroduction of natural lighting through new windows and the creation of dedicated meeting spaces.
- Recreation Services served over 37,000 youth in just over 8 weeks during FY22 summer programming.
- Renovations began at Gaisman community center, the 22,000-square-foot space will include an elevated walking track, fitness center, community room, game room and art space.
- The new Ed Rice Community Center was completed and opened June 4, 2022.
- The Museum of Science & History hosted Memphis Parks Summer Camp field trips, serving 966 students and 106 chaperones from 20 Community Centers.
- Mayor Jim Strickland signed a proclamation declaring July Memphis Parks month

Issues & Trends

The Division of Parks continues to focus on meeting citizens' expectations for service delivery, quality customer service, diverse programming, and well-managed facilities. The Division also continues to focus its efforts to expand quality programmatic opportunities for young people. Memphis Parks strives to be a place for all people to gather, celebrate, contemplate, and engage in activities that promote health, well-being, community, and the environment.

Key Performance Indicators

Performance Indicator	FY21 Actual	FY22 Goal	FY22* Actual	FY23 Goal	Category
MUSEUMS					
Ticketed museum experiences (#)	N/A - New system	N/A - New system	166,619	175,000	Neighborhoods
Youth who visit the museum through ticketed school groups (#)	N/A - New system	N/A - New system	32,412	50,000	Youth
ZOO					
Maintain accreditation from the American Zoo Association	Accreditation	Accreditation	Accreditation	Accreditation	Government
Visitors - total (#)	622,055	866,250	1,000,666	1,048,000	Neighborhoods
Visitors - complimentary (#)	66,960	101,945	93,230	104,000	Neighborhoods
Visitors - school groups	18,131	96,457	64,823	68,000	Neighborhoods
BOTANIC GARDENS					
Visitors - Total (#)	237,542	240,000	267,415	270,000	Neighborhoods
Visitors - school groups	41,874	15,000	16,759	28,000	Youth
RECREATION					
Community center attendance (#)	997,615	1,200,000	463,921	750,000	Neighborhoods
Youth participation in summer camp (#)	1,900	2,500	1,647	2,000	Youth
Skinner Center attendance (#)	189,000	0	2,880	3,600	Neighborhoods
Senior center attendance (#)	40,000	15,983	46,831	58,000	Neighborhoods
GOLF					
Starts by Memphians (#)	145,310	130,000	136,755	145,500	Neighborhoods
Complimentary Youth starts (#)	4,833	5,000	5,400	6,000	Youth
PARK OPERATIONS					
% of City's total parks (162) mowed in 18 days or less	90%	75%	75%	80%	Neighborhoods
% of safety repairs completed within 2 days	90%	90%	98%	90%	Neighborhoods
PLAY YOUR PARK					
Swim lessons provided (#)	750	1,550	850	1,000	Youth
Youth participation in athletics (#)	25,669	35,000	27,808	35,000	Youth

Memphis Parks - Division Detail

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services				
Full-time salaries	\$ 6,932,427	\$ 9,408,271	\$ 6,754,152	\$ 10,223,606
Holiday salary full time	405,905	-	443,063	-
Vacation leave	359,715	-	436,448	-
Bonus leave	151,072	-	55,874	-
Sick leave	295,245	-	301,786	-
COVID PT admin	792	-	8,781	-
Overtime	99,507	95,700	95,700	95,700
Out of rank pay	2,951	20,000	6,151	20,000
Hazardous duty pay	1,819	5,000	2,090	5,000
Longevity pay	2,790	2,436	3,341	-
Shift differential	107	-	3,915	-
PTO final pay	237,926	70,009	86,786	70,009
Pension	349,029	414,139	414,139	449,895
Supplemental pension	42,407	41,681	47,348	42,043
Social security	362,535	67,514	413,342	67,514
Pension ADC funding	1,022,073	805,155	805,155	808,503
Group life insurance	20,552	25,055	16,932	26,605
Unemployment	14,640	14,640	14,640	14,080
Pension 401a match	24,728	26,509	20,371	26,509
Medicare	177,575	159,442	199,742	163,961
Long term disability	30,934	25,140	33,892	26,000
Health insurance - choice plan	695,632	614,676	640,325	651,780
Health insurance - select plan	606,713	573,840	642,116	629,820
Salaries - part time/temporary	3,635,017	5,183,986	4,801,066	5,183,986
On the job injury	60,172	76,793	23,780	76,793
Benefits adjustments	-	364,122	-	364,122
Bonus pay	15,000	2,000	32,851	2,000
Sign on bonus pay	-	-	7,000	-
Total personnel services	15,547,263	17,996,108	16,310,786	18,947,926
Materials & supplies				
City hall printing	804	-	-	-
City shop charges	-	4,500	200	4,500
City storeroom supplies	3,683	7,150	1,533	7,150
Facility repair & carpentry	12,620	35,065	14,979	35,065
City shop charges	994,661	1,102,227	922,487	941,007
City shop fuel	224,528	314,660	357,882	355,424
City computer svc equipment	46,029	23,885	20,966	23,885

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Pers computer software	858	495	2,630	495
Printing - outside	5,040	38,230	12,081	38,230
Supplies - outside	166,531	140,094	98,053	140,094
Food expense	106,771	108,000	98,184	108,000
Hand tools	18,669	10,200	22,008	10,200
Clothing	42,911	54,050	38,819	54,050
Household supplies	263,984	254,929	224,097	254,929
Safety equipment	2,357	11,616	18,323	11,616
Drafting/photo supplies	4,752	9,000	-	9,000
Athletic/recreational supplies	91,436	195,300	227,328	195,300
Outside postage	3,454	1,950	1,667	1,950
Lumber & wood products	9,743	11,500	2,928	11,500
Paints oils & glass	-	-	3,684	-
Lime cement & gravel	7,840	4,000	3,862	4,000
Chemicals	193,717	263,407	231,619	263,407
Materials and supplies	381,126	193,175	169,989	193,175
Miscellaneous expense	81,084	33,552	46,769	24,971
Outside vehicle repair	6,998	20,000	10,331	20,000
Outside equipment repair/maintenance	231,948	377,235	320,684	377,235
Facilities structure repair - outside	-	1,000	-	1,000
Horticulture	9,252	10,000	5,263	10,000
Advertising/publication	-	9,450	-	9,450
Outside phone/communications	40,478	60,757	31,770	60,757
Security	493,182	626,082	358,714	626,082
Seminars/training/education	3,050	35,684	27,349	35,684
Misc professional services	6,084,679	6,613,594	10,344,226	6,613,594
Travel expense	100	8,000	29,972	8,000
Mileage	31	2,000	167	2,000
Utilities	4,413,411	4,791,874	4,665,149	5,291,874
Sewer fees	1,647,067	1,331,580	1,520,415	1,331,580
Insurance	779,423	1,085,822	1,085,822	-
Claims	18,840	30,000	13,986	15,000
Lawsuits	5,834	118,453	118,453	75,000
Dues/memberships/periodicals	30,789	31,228	32,799	31,228
Rent	35,438	39,903	39,903	39,903
Misc services and charges	1,297,921	1,307,144	1,332,959	3,057,144
Minor equipment	4,413	17,000	18,750	17,000
Equipment rental	1,130,786	1,232,410	1,234,266	1,232,410
Total materials and supplies	18,896,238	20,566,201	23,711,066	21,542,889
Capital outlay				
Equipment	7,622	2,000	324	2,000
Total capital outlay	7,622	2,000	324	2,000

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Grants and subsidies				
Death benefits	21,516	-	1,667	-
Total grants and subsidies	21,516	-	1,667	-
Inventory				
Inventory purchases	87,785	118,854	96,785	118,854
Food inventory	178,227	195,013	161,165	195,013
Total inventory	266,012	313,867	257,950	313,867
Service charges				
Credit card fees - expense	61,151	71,600	71,600	71,600
Total service charges	61,151	71,600	71,600	71,600
Misc expense				
Prior year expense	73,030	-	-	-
Total misc expense	73,030	-	-	-
Total expenditures	34,872,832	38,949,776	40,353,393	40,878,282
REVENUE				
Charges for services				
Parking	105,141	399,364	350,000	200,000
Senior citizen's meals	75,049	73,000	68,000	75,000
Concessions	607,319	899,291	2,750,000	1,399,291
Golf car fees	1,204,716	1,142,445	1,200,000	1,000,000
Pro shop sales	155,086	160,868	150,000	155,000
Green fees	1,543,752	1,415,309	1,400,000	1,400,000
Softball	37,800	26,000	25,000	35,000
Swimming	-	-	2,432	-
Ball field permit	22,171	15,000	25,000	22,000
Class fees	2,180	45,000	13,000	2,000
Day camp fees	-	-	63	-
Rental fees	835,926	1,036,414	810,000	543,207
Rent of land	139,023	151,000	130,965	148,762
Outside revenue	898,513	211,448	1,200,000	911,448
Total charges for services	5,626,676	5,575,139	8,124,460	5,891,708
Other revenues				
Local shared revenue	11,850	15,722	42,188	15,722
Property insurance recoveries	-	-	\$200,000	-
Miscellaneous income	166,952	122,650	1,257,901	122,650
Cash overage/shortage	9,288	-	665	-
Coca - Cola sponsorship	101,163	100,000	113,654	100,000

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Miscellaneous revenue	75,000	-	89,701	-
Recovery of prior year expense	123	-	21,301	-
Total other revenues	364,376	238,372	1,725,410	238,372
Total revenues	5,991,052	5,813,511	9,849,870	6,130,080
Net expenditures	\$ 28,881,780	\$ 33,136,265	\$ 30,503,523	\$ 34,748,202

Parks and Neighborhoods

Memphis Parks and Neighborhoods provides leadership, strategic planning, financial management and administrative support to enhance efficient and effective delivery of parks and recreation services.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 777,843	\$ 952,126	\$ 903,705	\$ 1,368,314
Materials and supplies	806,748	1,045,596	1,233,540	921,492
Misc expense	66,859	-	-	-
Total expenditures	1,651,450	1,997,722	2,137,245	2,289,806
Total revenues	2,525,057	3,043,318	3,370,785	3,211,298
Net expenditures	\$ (873,607)	\$ (1,045,596)	\$ (1,233,540)	\$ (921,492)

Authorized Complement

11

Planning & Development

Planning and Development implements the Capital Improvement Program (CIP) for Memphis parks by designing, constructing, repurposing, and repairing park amenities and greenspaces.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 292,371	\$ 402,041	\$ 382,556	\$ 426,451
Materials and supplies	17,283	20,100	23,208	20,270
Total expenditures	309,654	422,141	405,764	446,721
Net expenditures	\$ 309,654	\$ 422,141	\$ 405,764	\$ 446,721
Authorized Complement				5

Park Operations

Park Operations provides maintenance and operating support for Memphis parks and green spaces, including playgrounds, walking trails, and sports fields.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 3,153,458	\$ 3,506,059	\$ 3,265,938	\$ 3,656,017
Materials and supplies	2,661,697	2,936,623	3,594,806	2,802,262
Total expenditures	5,815,155	6,442,682	6,860,744	6,458,279
Total revenues	151,469	133,800	132,051	131,562
Net expenditures	\$ 5,663,686	\$ 6,308,882	\$ 6,728,693	\$ 6,326,717
Authorized Complement				54

The Memphis Museum of Science & History

The Memphis Museum of Science & History (MoSH) inspires visitors to discover human cultures, history, the humanities, the natural world, technology, and the universe through facilities such as the Museum property, Lichterman Nature Center, Mallory-Neely House, Magevny House, and Coon Creek Science Center. MoSH's mission is to inspire discovery through collecting, preserving, and interpreting the cultural histories and natural sciences that shape our region.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 1,858,060	\$ 2,185,798	\$ 1,690,782	\$ 1,907,294
Materials and supplies	1,293,623	1,731,362	1,320,076	1,584,930
Misc expense	100	-	-	-
Total expenditures	3,151,783	3,917,160	3,010,858	3,492,224
Total revenues	1,910	-	2,097	-
Net expenditures	\$ 3,149,873	\$ 3,917,160	\$ 3,008,761	\$ 3,492,224

Authorized Complement

29

Parks Zoo

The Memphis Zoo preserves wildlife through education, conservation, and research. The Zoo is operated through a public/private partnership between the City of Memphis and the Memphis Zoological Society.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Materials and Supplies	\$ 3,929,209	\$ 3,658,242	\$ 4,313,109	\$ 5,149,173
Total expenditures	3,929,209	3,658,242	4,313,109	5,149,173
Total revenues	75,000	-	89,701	-
Net expenditures	\$ 3,854,209	\$ 3,658,242	\$ 4,223,408	\$ 5,149,173
Authorized Complement				0

Brooks Museum

The Brooks Museum of Art enriches the lives of our diverse community through the Museum's expanding collections, varied exhibitions, and dynamic programs that reflect the art of world cultures from antiquity to the present. The Museum is operated through a public/private partnership with the Memphis Brooks Museum of Art, Inc.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Materials and supplies	\$ 671,797	\$ 707,313	\$ 707,313	\$ 671,448
Total expenditures	671,797	707,313	707,313	671,448
Net expenditures	\$ 671,797	\$ 707,313	\$ 707,313	\$ 671,448

Authorized Complement **0**

Parks Botanic Garden

The Parks Botanic Garden is dedicated to being an exemplary regional center for horticultural and environmental enrichment. The Parks Botanic Garden is operated through a public/private partnership with the Memphis Botanic Garden Foundation Inc.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 181,547	\$ 180,006	\$ 182,369	\$ 185,839
Materials and supplies	397,879	416,744	420,981	395,050
Total expenditures	579,426	596,750	603,350	580,889
Net expenditures	\$ 579,426	\$ 596,750	\$ 603,350	\$ 580,889
Authorized Complement				3

Parks Sports Center

Parks Sports Centers facilitate sports and entertainment events at the Simmons Bank Liberty Stadium and The Fairgrounds for all citizens of the City of Memphis and the Mid-South.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Materials and supplies	\$ 2,801,609	\$ 3,096,125	\$ 5,654,020	\$ 3,446,834
Total expenditures	2,801,609	3,096,125	5,654,020	3,446,834
Total revenues	2,381,509	2,279,420	6,087,647	2,786,849
Net expenditures	\$ 420,100	\$ 816,705	\$ (433,627)	\$ 659,985
Authorized Complement				0

Centers

Centers provides recreational programs and leisure services to the citizens of Memphis through its community and senior center facilities.

Operating Budget

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
EXPENDITURES				
Personnel services	\$ 6,304,181	\$ 6,209,917	\$ 6,248,264	\$ 6,456,409
Materials and supplies	2,849,588	2,760,582	2,607,169	2,578,943
Capital outlay	7,622	2,000	324	2,000
Grants and subsidies	21,516	-	-	-
Misc expense	65	-	-	-
Total expenditures	9,182,972	8,972,499	8,855,757	9,037,352
Total revenues	102,784	239,716	160,753	200,716
Net expenditures	\$ 9,080,188	\$ 8,732,783	\$ 8,695,004	\$ 8,836,636

Authorized Complement

92

Sports Services - Golf

Sports Services-Golf provides seven quality golf facilities throughout the city for golfers of all levels to enjoy the game.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 2,463,558	\$ 2,597,428	\$ 2,431,897	\$ 2,820,442
Materials and supplies	2,111,226	2,415,490	2,270,922	2,334,063
Grants and subsidies	-	-	1,667	-
Inventory	266,012	313,867	257,950	313,867
Service charges	61,151	71,600	71,600	71,600
Misc expense	6,006	-	-	-
Total expenditures	4,907,953	5,398,385	5,034,036	5,539,972
Total revenues	3,182,175	3,077,779	3,093,054	2,914,156
Net expenditures	\$ 1,725,778	\$ 2,320,606	\$ 1,940,982	\$ 2,625,816

Authorized Complement

17

Recreation

Recreation provides outdoor recreational activities, aquatics, organized sports, and special events that enhance the quality of life through exercise and involvement.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 516,249	\$ 1,962,733	\$ 1,205,273	\$ 2,127,161
Materials and supplies	1,122,507	1,778,024	1,565,919	1,638,425
Total expenditures	1,638,756	3,740,757	2,771,192	3,765,586
Total revenues	65,780	58,797	54,404	72,797
Net expenditures	\$ 1,572,976	\$ 3,681,960	\$ 2,716,788	\$ 3,692,789
Authorized Complement				13



POLICE SERVICES

Mission Statement

The Memphis Police Department's mission is to create and maintain an environment of public safety for the citizens of the City of Memphis. The Department is committed to accomplishing its mission by protecting the lives and property of all citizens of the City of Memphis, treating every citizen with compassion, courtesy, professionalism, and respect, while efficiently rendering police services and enforcing the laws.

Organization Structure



Services

The Police Division provides law enforcement services to the City of Memphis. The Division's role is to enforce the law in a fair and impartial manner, recognizing both the statutory and judicial limitations of police authority, and the constitutional rights of all persons. The Division's responsibilities include preventing and reducing crime, addressing illegal drug activity, solving crimes against persons and property, and vigorously enforcing traffic laws.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 246,638,748	\$ 245,028,399	\$ 248,828,603	\$ 252,081,680
Materials and supplies	29,122,640	30,054,294	35,205,192	31,758,244
Capital outlay	377,960	490,900	411,239	490,900
Grants and subsidies	93,029	150,000	150,000	150,000
Service charges	16,584	-	15,116	-
Misc expense	476,816	-	-	-
Total expenditures	276,725,777	275,723,593	284,610,150	284,480,824
Total revenues	10,063,881	9,737,000	10,092,394	10,858,750
Net expenditures	\$ 266,661,896	\$ 265,986,593	\$ 274,517,756	\$ 273,622,074
Authorized Complement				3,127

Performance Highlights

Police Training Academy

- The Academy graduated 166 Police Officers in Fiscal Year 2022.

Strategies and Special Projects

- Implementation of PowerBI for interactive TRAC analysis and review.
- Implementation of PowerDMS.

Grants Office

- MPD received five awards totaling \$997,000.00 in FY22 including Justice Administration Grant (JAG), \$250,000, and SPI Grant, \$500,000, through BJA for purchase of License Plate Reader cameras to combat violent crimes throughout the city.

Investigative Services

- Homicide - Homicide achieved a 61% clearance rate during Fiscal Year 2022.
- Domestic Violence - DV investigated 10,455 cases with 4854 arrests achieving a clearance rate of 46%.

Organized Crime Unit reports the following accomplishments:

- In 2022 the Organized Crime Unit made 444 total arrests with 347 being drug offenses.
- Scorpion Unit - The agency created the crime suppression unit Scorpion(Street Crimes Operations to Restore Peace in Our Neighborhoods) and the Fugitive Unit in Fiscal Year 2022.

Issues & Trends

It is the primary objective of the Memphis Police Department to work with the community to reduce crime. The Memphis Police Department is a multidimensional agency and one of the most progressive police departments in the nation.

Community and civic leaders are working together to listen to the issues and find solutions that motivate a harmonious relationship within the communities.

Key Performance Indicators

Performance Indicator	FY21 Actual	FY22 Goal	FY22 Actual	FY23 Goal	Category
EXECUTIVE ADMINISTRATION					
% of police recruits who completed academy training	80%	82%	78%	82%	Public Safety
Turnover (% of sworn officers who voluntarily left the force)	2%	5%	2.4%	5%	Public Safety
% of exit interviews completed	85%	90%	95%	95%	Public Safety
SUPPORT SERVICES					
% of incoming calls answered within 20 seconds	94.41%	96%	89.00%	95%	Public Safety
% of patrol officers trained as fingerprint technicians	69%	74%	76%	75%	Public Safety
Number of Crime Stoppers tips that result in arrests	141	305	137	305	Public Safety
PRECINCTS					
Part I violent crime rate (incidents per 100,000 population)	1,031	1% decrease	1,251	1% decrease	Public Safety
Part I violent crime incidents (#)	6,711	1% decrease	7,917	1% decrease	Public Safety
Part I property crime rate (incidents per 100,000 population)	3,655	3% decrease	4,522	3% decrease	Public Safety
Part I property crime incidents (#)	23,799	3% decrease	28,673	3% decrease	Public Safety
Total Part I crime incidents (#)	30,510	2% decrease	36,549	2% decrease	Public Safety
Number of arrests of youth gun offenders (age 16-24)	1,079	1,200	1,439	1,583	Public Safety
Number of city-wide gun recoveries	2,594	3,100	4,757	5,518	Public Safety
INVESTIGATIVE SERVICES					
Clearance rates for violent Blue Crush crimes	27%	33%	21.17%	33.00%	Public Safety
Clearance rates for property-related Blue Crush crimes	10%	12%	7.64%	12.00%	Public Safety
SPECIAL OPERATIONS					
Number of traffic and DUI saturations conducted	20	230	22	240	Public Safety
Number of community awareness/education programs conducted by C.O.P. S	406	1,714	650	1,714	Public Safety

Police Services - Division Detail

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel Services				
Full-time salaries	\$121,577,734	\$146,313,085	\$121,048,879	\$155,320,770
Holiday salary full time	883,372	-	860,173	-
Vacation leave	9,423,697	-	9,713,764	-
Bonus leave	2,433,061	-	545,130	-
Sick leave	10,592,822	-	10,155,725	-
COVID-19 hazard	(750)	-	-	-
COVID-19 OJI	-	-	564,566	-
MPD retention bonus program	-	12,551,000	11,996,181	12,551,000
Overtime	25,563,042	24,899,999	30,399,135	24,206,700
Holiday Fire/Police	6,524,702	6,500,000	6,500,000	6,500,000
Out of rank pay	1,014,705	954,049	860,007	954,049
Hazardous duty pay	278,950	293,663	293,662	293,663
College incentive pay	4,373,298	4,499,096	4,551,803	4,140,220
Longevity pay	1,220,306	1,368,845	1,368,845	1,210,200
Shift differential	656,294	636,837	636,837	636,837
PTO final pay	3,743,419	3,012,705	4,721,139	3,012,705
Job incentive	26,176	-	24,356	-
Pension	10,699,998	9,179,457	9,891,079	9,172,907
Supplemental pension	18,423	15,351	19,741	18,086
Social security	141,181	49,043	191,233	49,043
Pension ADC funding	16,592,508	12,791,780	12,791,780	13,314,696
Group life insurance	346,108	415,226	284,223	411,199
Unemployment	203,360	200,320	200,320	186,480
Pension 401a Match	6,730	8,493	4,957	8,493
Medicare	2,720,005	2,286,235	2,884,890	2,192,059
Long term disability	575,269	445,229	597,247	442,748
Health insurance - choice plan	14,690,361	13,492,608	13,492,608	12,459,204
Health insurance - select plan	10,864,683	8,664,264	11,062,080	8,414,508
Salaries - part time/temporary	1,317,137	2,119,120	2,119,120	2,119,120
On the job injury	2,713,220	2,963,570	3,950,064	2,963,570
Tuition reimbursement - new	61,648	-	-	-
CIT	-	-	235,319	-
CIT ot	-	-	51,445	-
CIT Adj	-	-	26,160	-
Benefits adjustments	-	5,212,297	-	5,212,297
Payroll reserve	-	100	-	100
Proposed ISL	-	-	-	135,000
Bonus pay	48,700	-	78,050	-
MPD retention bonus recovery	-	(12,551,000)	(11,998,941)	(12,551,000)

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Expense recovery - personnel	(2,671,409)	(1,292,973)	(1,292,973)	(1,292,973)
Total personnel services	246,638,750	245,028,399	248,828,604	252,081,681

Materials & Supplies

City hall printing	4,345	-	1,517	-
City storeroom supplies	4,037	2,000	963	2,000
Facility repair & carpentry	91,372	134,000	42,066	134,000
City shop charges	5,821,764	5,167,259	5,422,317	6,056,791
City shop fuel	3,111,137	3,685,698	4,000,000	5,060,025
Outside computer services	3,490,261	4,800,000	4,963,154	4,550,000
City computer svc equipment	220,102	125,000	179,777	125,000
Data/Word processing equipment	12,352	135,000	18,199	135,000
Data/Word process software	760,344	824,396	1,220,025	824,396
Pers computer software	2,911	-	5,513	-
Printing - outside	63,535	49,200	79,798	49,200
Supplies - outside	392,253	423,539	519,749	423,539
Clothing	969,029	999,999	1,004,537	999,999
Ammunition & explosives	96,610	500,000	760,000	500,000
Safety equipment	565,418	850,000	980,201	850,000
Drafting/photo supplies	13,570	18,000	15,742	18,000
Medical supplies	20,637	16,186	5,719	16,186
Outside postage	84,776	37,500	49,665	37,500
Materials and supplies	932,804	650,000	2,864,201	650,000
Miscellaneous expense	303	10,800	1,128	8,038
Operation Police canine	55,375	60,000	60,000	60,000
Operation Police DUI unit	105,120	78,000	58,743	78,000
Operation Police traffic unit	98,460	90,000	110,097	90,000
Operation Police mounted	64,645	68,000	50,478	68,000
Operation Police TACT	174,342	275,000	287,900	275,000
Operation Police aircraft	682,812	375,000	428,394	375,000
Outside vehicle repair	12,662	40,978	48,355	40,978
Outside equipment repair/maint	17,318	28,000	-	28,000
Special investigations	-	50,000	50,000	50,000
Medical/dental/veterinary	2,855	38,000	56,360	38,000
Advertising/publication	314,306	25,000	36,281	25,000
Outside phone/communications	1,602,810	1,307,800	1,670,467	1,307,800
Janitorial services	379,969	365,599	366,665	365,599
Security	279,314	320,000	313,922	320,000
Weed control/chemical service	8,200	12,300	16,400	12,300
Seminars/training/education	33,987	92,403	92,403	92,403
Fixed charges	1,687,305	1,501,100	1,546,665	1,501,100
Misc professional services	3,206,144	2,419,656	2,841,446	2,284,656
Travel expense	39,226	156,322	173,000	156,322

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
Unreported travel	490	-	-	-
Relocation expense	-	-	20,000	-
Outside fuel	378	1,300	617	1,300
Mileage	-	-	678	-
Utilities	1,302,195	1,087,064	1,223,402	1,087,064
Hazardous materials clean-up	51,514	-	3,375	-
Insurance	325,165	422,146	422,146	-
Claims	698,587	500,000	696,783	750,000
Lawsuits	873,352	1,250,000	1,250,000	1,250,000
Dues/memberships/periodicals	14,395	12,500	12,800	12,500
Rent	1,207,365	1,673,001	1,673,001	1,673,000
Misc Services and charges	896,965	991,975	1,175,972	991,975
Expense recovery - M & S	(1,670,176)	(1,615,427)	(1,615,427)	(1,615,427)
Total materials and supplies	29,122,640	30,054,294	35,205,194	31,758,244
Capital outlay				
Furniture/furnishings	12,953	82,900	2,398	82,900
Equipment	365,007	408,000	408,841	408,000
Total capital outlay	377,960	490,900	411,239	490,900
Grants and subsidies				
Community initiatives grants for non-profits	21,784	150,000	150,000	150,000
Death benefits	71,245	-	-	-
Total grants and subsidies	93,029	150,000	150,000	150,000
Total service charges				
Credit card fees - expense	16,584	-	15,116	-
Service charges	16,584	-	15,116	-
Misc expense				
Prior year expense	476,815	-	-	-
Total misc expense	476,815	-	-	-
Total expenditures	276,725,778	275,723,593	284,610,153	284,480,825
Revenue				
Fines and forfeitures				
Fines & forfeitures	17,766	-	8,192	-
Seizures	15,725	25,000	18,625	20,000
Beer board fines	-	-	-	1,500
DUI BAC fees	2,016	2,000	1,115	2,000

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
Sex offender registry fees	123,150	70,000	97,650	70,000
Total fines and forfeitures	158,657	97,000	125,582	93,500
Charges for services				
Wrecker & storage charges	983,470	650,000	1,063,511	900,000
Police special events	239,364	400,000	375,723	300,000
Tow fees	642,178	600,000	703,120	625,000
Total charges for services	1,865,012	1,650,000	2,142,354	1,825,000
Federal grants				
Federal grants - others	245,974	250,000	197,636	478,000
Total Federal grants	245,974	250,000	197,636	478,000
Other revenues				
Local shared revenue	-	-	5,000	-
Sale of reports	482,998	550,000	203,550	481,000
Cash overage/shortage	10	-	1,376	-
Donated revenue	-	25,000	-	25,000
Miscellaneous revenue	112,828	25,000	204,119	25,000
Recovery of prior year expense	95,902	-	31,530	-
Total other revenues	691,738	600,000	445,575	531,000
Transfers In				
Oper tfr in - Metro Alarm	1,102,500	1,140,000	1,181,250	1,181,250
Oper tfr in - Sales Tax Referendum 2019	6,000,000	6,000,000	6,000,000	6,750,000
Total transfers in	7,102,500	7,140,000	7,181,250	7,931,250
Total revenues	10,063,881	9,737,000	10,092,397	10,858,750
Net expenditures	\$266,661,897	\$265,986,593	\$274,517,756	\$273,622,075

Executive Administration

Police Administration provides law enforcement leadership to meet the needs of the Memphis Police Department and the citizens of the City of Memphis. The administration also determines and administers the policies and procedures of the Police Services Division and ensures that the Division is in compliance with the laws of the State of Tennessee and the City of Memphis.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 28,948,746	\$ 29,247,494	\$ 27,034,478	\$ 29,148,561
Materials and supplies	5,757,809	6,958,404	7,963,684	7,379,153
Capital Outlay	3,430	-	-	-
Grants and Subsidies	5,000	-	-	-
Misc Expense	56,534	-	-	-
Total expenditures	34,771,519	36,205,898	34,998,162	36,527,714
Total revenues	6,467,136	6,300,000	6,411,256	528,000
Net expenditures	\$ 28,304,383	\$ 29,905,898	\$ 28,586,906	\$ 35,999,714

Authorized Complement

525

Support Services

Support Services provides services to meet the fiscal and human resource needs of the Memphis Police Department.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 25,044,006	\$ 29,348,661	\$ 24,522,294	\$ 28,058,749
Materials and supplies	10,559,905	11,228,431	14,914,376	10,603,982
Capital Outlay	360,953	436,900	410,809	436,900
Grants and subsidies	22,337	-	-	-
Service charges	16,584	-	15,116	-
Misc expense	444,661	-	-	-
Total expenditures	36,448,446	41,013,992	39,862,595	39,099,631
Total revenues	483,429	550,000	203,950	481,000
Net expenditures	\$ 35,965,017	\$ 40,463,992	\$ 39,658,645	\$ 38,618,631
Authorized Complement				354

Precincts

The Uniform Patrol Division is the foundation of the Memphis Police Department. The men and women assigned to Uniform Patrol perform the most visible and recognizable functions for the Department. Uniform Patrol exists to protect and to serve the citizens of Memphis with valor and professionalism while working to improve public safety, strengthen community partnerships, and enhance the overall quality of life of the citizens of the City of Memphis.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 145,908,089	\$ 133,518,543	\$ 149,104,807	\$ 139,062,241
Materials and supplies	7,432,046	6,778,247	7,239,800	8,753,697
Capital Outlay	13,577	54,000	430	54,000
Grants and subsidies	55,693	150,000	150,000	150,000
Misc expense	4,922	-	-	-
Total expenditures	153,414,327	140,500,790	156,495,037	148,019,938
Total revenues	1,343,160	1,540,000	1,563,830	8,231,250
Net expenditures	\$ 152,071,167	\$ 138,960,790	\$ 154,931,207	\$ 139,788,688
Authorized Complement				1,625

Investigative Services

Investigative Services investigates criminal activity and follows up on reports generated by Uniform Patrol. Investigative Services fully embraces the Memphis Police Department's community policing philosophy and supports the Department's goal to reduce crime. Investigators and detectives assigned to Investigative Services attend neighborhood meetings, patrol briefings, and canvas neighborhoods to enhance internal and external collaboration.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 25,736,844	\$ 27,167,160	\$ 28,248,039	\$ 30,488,271
Materials and supplies	2,590,167	2,542,166	2,727,704	2,610,990
Grants and subsidies	5,000	-	-	-
Misc expense	(29,342)	-	-	-
Total expenditures	28,302,669	29,709,326	30,975,743	33,099,261
Total revenues	1,764,575	1,345,000	1,905,612	1,616,500
Net expenditures	\$ 26,538,094	\$ 28,364,326	\$ 29,070,131	\$ 31,482,761

Authorized Complement

343

Special Operations

Special Operations provides the Memphis Police Department with specialized support units of highly training officers to assist in enforcing State and City ordinances and assists in promoting a safe environment for the citizens of the City of Memphis. It includes the following squads: Air Support, Canine Unit, City Court Officers/ Warrant Squad, Crime Prevention Unit, Harbor Patrol, Homeland Security, Mounted Patrol, Organized Crime Unit, T.A.C.T. Unit, and Traffic Division.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 21,001,063	\$ 25,746,541	\$ 19,918,985	\$ 25,323,858
Materials and supplies	2,416,050	2,547,046	2,275,567	2,410,423
Grants and subsidies	5,000	0	0	0
Misc expense	40	0	0	0
Total expenditures	23,422,153	28,293,587	22,194,552	27,734,281
Total revenues	5,581	2,000	7,745	2,000
Net expenditures	\$ 23,416,572	\$ 28,291,587	\$ 22,186,807	\$ 27,732,281
Authorized Complement				280

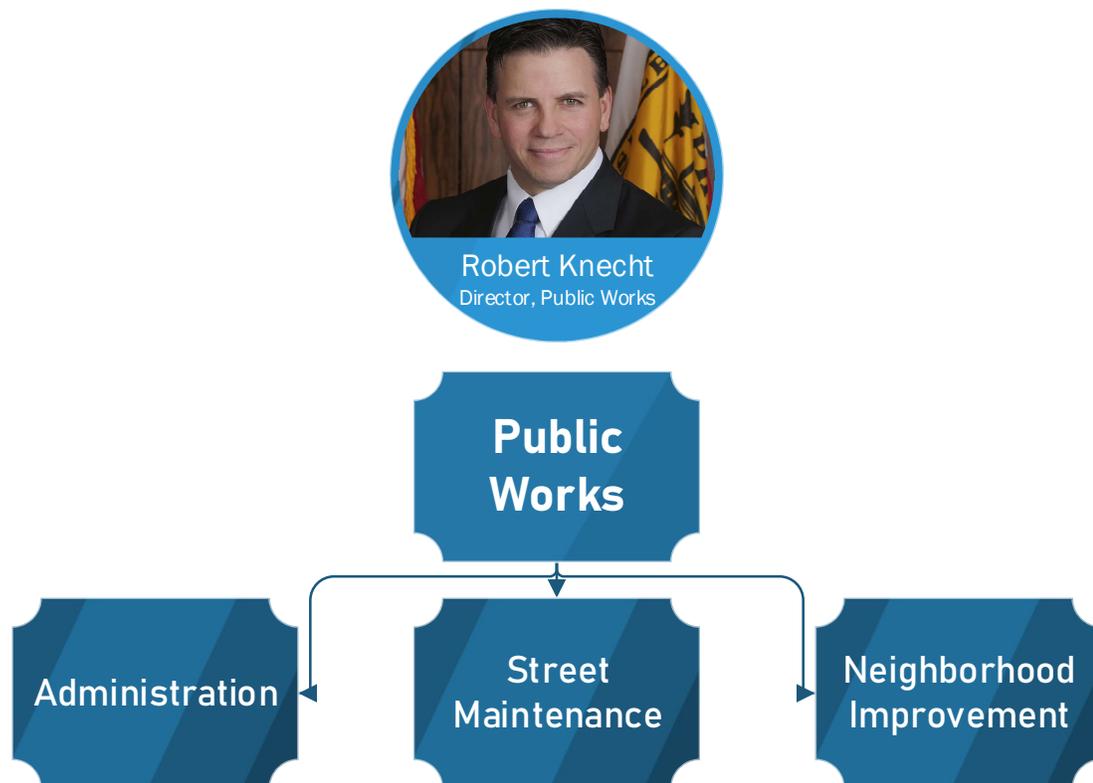


PUBLIC WORKS

Mission Statement

The Public Works Division's mission is to provide excellent customer service to the community and its citizens through innovative, efficient and sustainable best practices. The Public Works Division strives to be responsive and communicative to ensure and create a culture of safety, and to be recognized as an organization that represents the very best of our profession.

Organization Structure



Services

Services provided by the Public Works Division are instrumental in the City's system for addressing environmental, public health, and local transportation issues. Public Works manages the maintenance of streets with services including storm water infrastructure, asphalt paving, pothole and cut/patch repair, the removal of snow and ice from bridges and streets, as well as street sweeping. The Division operates and maintains the City's wastewater collection and treatment system, including two treatment plants. The systems are responsible for protecting the City of Memphis from flooding and ensuring reduction of pollution from urban runoff. The Division also works to promote cleaner and greener communities, while working to eliminate blight through education, and the enforcement of codes and ordinances.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 12,275,035	\$ 13,791,304	\$ 13,061,785	\$ 16,051,337
Materials and supplies	8,793,986	9,607,314	14,924,061	10,433,638
Capital outlay	158,082	200,000	1,361	200,000
Grants and subsidies	392,066	62,500	62,500	62,500
Expense recovery	(9,687,633)	(6,350,000)	(8,316,000)	(8,850,000)
Misc expense	8,602	-	-	-
Total expenditures	11,940,138	17,311,118	19,733,707	17,897,475
Total revenues	986,230	774,000	889,084	9,239,400
Net expenditures	10,953,908	16,537,118	18,844,623	8,658,075
Authorized Complement				271

Performance Highlights

- Investigated 224 storm water pollution discharge sites.
- Continued sanitary sewer assessment and rehabilitation in accordance with USEPA, DOJ and City of Memphis Consent Decree ahead of established schedule. Assessed approximately 181 miles of sanitary sewer.
- Completed construction of \$15.9M Loosahatchie Interceptor diversion project of approximately 11,000 linear feet of 54-inch diameter pipe.
- Completed cleaning of 4,000 linear feet of the Front Street Interceptor removing 303 tons of debris.
- Drain Maintenance implemented 5 additional preventative maintenance locations to proactively combat over 1,136 flooding concerns.
- Drain Maintenance provided services for 6,186 Service Requests.
- Treated 58 billion gallons of wastewater.
- Inspected and cleaned 175 miles of sanitary sewer mainline.
- Memphis City Beautiful's Adopt A Trash Can Program allows neighborhood organizations to have up to 5 trash cans installed in their community to help prevent litter. Currently, 70 trash cans have been adopted by 18 groups.
- 75 signs with clean city messaging such as Keep Memphis Beautiful, Keep 901 Clean, Grit Grind Don't Litter, and Talk Trash Just Don't Litter were placed citywide by Memphis City Beautiful with a special grant from TDOT.
- The Adopt-A-Park Program expanded with a total of 56 city parks adopted by neighborhoods, churches, schools and civic organizations.
- 59 trees were planted in public spaces.
- Grounds Services Inspected/Resolved more than 18,000 overgrown grass/weeds complaints.
- Environmental Enforcement has investigated over 6000 cases related to illegal dumping
- Code Enforcement Responded to more than 27,000 property code complaints.
- Demolished more than 250 property units, and boarded more than 300 property openings.

Issues & Trends

The Public Works faces the challenge of providing numerous services to a constituency with constantly changing expectations. The Division must also be responsive to the increased regulatory demands as well as new technology to improve productivity and quality. The Division is committed to ensuring quality core services are delivered efficiently and effectively while looking to improve customer service in all areas. Education and outreach are key strategies being used in the community to build partnerships that will create, improve, and promote the City's efforts to eradicate blight.

Public Works implemented a new strategy for increased enforcement of litter and illegal dumping ordinances by creating a new service center, Environmental Enforcement. In response to the recurring challenges surrounding illegal dumping Public Works has expanded its operations in Environmental Enforcement to now include a new illegal dumping operation to improve and enhance the City's response.

The International Property Maintenance Code (IPMC) was adopted by the City of Memphis in January 2019 and was recently amended to include a chronic nuisance ordinance. Code Enforcement will partner with MPD to evaluate whether these properties have a pattern of applicable criminal activity as well. Public Works also recently obtained the authority to impose property maintenance inspection fees, chronic nuisance fees, demolition fees, and other property maintenance fees. Rental properties continue to be a serious challenge for Code Enforcement.

The Division is continuing upgrades at the TE Maxson (South) Wastewater Treatment Plant to provide sufficient capacity to serve future residential and industrial growth. Three of five phases are being implemented and the upgrades will take 3 years to complete. The Division is finalizing design to rehabilitate the biosolids processing area for MC Stiles (North). The Division is in year 9 of the Consent Decree which requires assessment and rehabilitation of the sanitary sewer system to address overflows. The program is ahead of schedule and performing as expected. The City maintains one of the lowest sewer fees in the country which is advantageous to economic development as well as serving the community.

Key Performance Indicators

Performance Indicator	FY21 Actual	FY22 Goal	FY22 Actual	FY23 Goal	Category
STREET MAINTENANCE					
Repaving cycle (years)	30	25	30	30	Neighborhoods
Street repairs performed annually (#)	6,800* *	7,000	7,400	7,000	Neighborhoods
Quantity of litter removed from right of way (yards)*	9,630	13,000	10,400	13,000	Neighborhoods
Average time to fill potholes in response to citizen request (days)	4.0 days	4.2 days	1.95 days	4 days	Neighborhoods
NEIGHBORHOOD IMPROVEMENT					
Average time to first notice of residential violation	4 days	4 days	4 days	5 days	Neighborhoods
Average time to bring grass/weeds violations into compliance for unoccupied properties	25-30 days	25-30 days	28 days	28 days	Neighborhoods

** Reduction based on increase in paving activities.

Public Works - Division Detail

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services				
Full-time salaries	\$ 7,720,207	\$ 10,881,437	\$ 8,083,014	\$ 12,383,553
Holiday salary full time	484,880	-	563,620	-
Vacation leave	604,422	-	673,126	-
Bonus leave	211,607	-	47,184	-
Sick leave	696,364	-	729,380	-
COVID-19 OJI	-	-	14,477	-
Overtime	188,245	341,640	323,572	341,640
Out of rank pay	45,884	34,900	32,855	34,900
Hazardous duty pay	385	700	2,234	700
Longevity pay	3,617	5,650	4,641	-
Shift differential	2,675	4,847	2,948	4,847
PTO final pay	131,529	61,800	155,303	61,800
Required special license pay	1,391	3,950	2,400	3,950
Pension	444,619	517,639	509,539	603,007
Supplemental pension	43,557	37,945	48,709	53,714
Social security	148,264	175,160	195,428	175,160
Pension ADC funding	1,249,230	971,969	971,969	976,011
Group life insurance	25,476	31,044	20,818	34,731
Unemployment	17,200	16,800	16,800	18,320
Pension 401a match	22,089	24,111	21,026	24,111
Medicare	153,348	156,239	182,725	179,007
Long term disability	38,589	29,847	41,163	35,801
Health insurance - choice plan	889,249	826,836	834,712	859,800
Health insurance - select plan	738,621	760,440	819,610	839,436
Salaries - part time/temporary	574,617	1,071,216	994,659	1,071,216
On the job injury	147,438	37,000	183,743	37,000
Benefits adjustments	-	72,894	-	72,894
Proposed ISL	-	-	-	512,500
Bonus pay	7,000	46,400	19,736	46,400
Sign on bonus pay	-	-	6,750	-
Expense recovery - personnel	(2,315,468)	(2,319,161)	(2,440,354)	(2,319,161)
Total personnel services	12,275,035	13,791,303	13,061,787	16,051,337
Materials & supplies				
City hall printing	10,021	-	5,750	-
City storeroom supplies	-	-	204	-
Facility repair & carpentry	23,885	66,742	46,182	66,742
City shop charges	630,749	842,857	580,074	612,458
City shop fuel	309,901	399,640	428,836	477,873

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
Outside computer services	2,840	55,584	8,850	55,584
City computer svc equipment	53,717	19,730	26,021	19,730
Pers computer software	528	30,500	21,939	30,500
Printing - outside	5,514	8,014	1,405	8,014
Clothing	60,711	91,031	83,777	91,031
Household supplies	-	-	304	-
Safety equipment	10,030	23,000	9,186	23,000
Outside postage	19,602	42,850	8,945	42,850
Asphalt products	4,160,292	5,056,250	5,532,397	5,056,250
Lumber & wood products	3,065	5,000	-	5,000
Paints oils & glass	124	1,000	-	1,000
Pipe fittings & castings	22,146	40,000	67,854	40,000
Lime cement & gravel	-	50,643	-	50,643
Chemicals	8,703	10,941	5,571	10,941
Materials and supplies	672,993	302,647	399,925	717,647
Outside vehicle repair	110,043	100,000	95,773	100,000
Outside equipment repair/maintenance	282,784	167,259	151,081	167,259
Disaster/storm damage	-	-	5,000,000	-
Advertising/publication	-	15,000	-	15,000
Outside phone/communications	210,560	156,360	103,643	156,360
Security	-	1,500	-	1,500
Weed control/chemical service	42,320	266,000	-	266,000
Seminars/training/education	57,258	80,000	95,650	80,000
Misc professional services	4,250,324	4,063,481	4,549,108	4,063,481
Travel expense	-	20,000	2,291	20,000
Outside fuel	7,267	10,000	-	10,000
Mileage	-	430	(335)	430
Utilities	340,048	453,933	406,504	453,933
Demolitions	973,885	1,167,661	1,358,774	2,167,661
Insurance	188,836	436,639	436,639	-
Claims	33,406	210,122	100,117	300,000
Lawsuits	21,250	264,748	264,748	175,000
Dues/memberships/periodicals	2,970	16,500	16,500	16,500
Misc services and charges	90,870	152,500	152,572	152,500
Minor equipment	22,997	35,000	20,025	35,000
Expense recovery - M&S	(3,835,655)	(5,056,250)	(5,056,250)	(5,056,250)
Total materials and supplies	8,793,984	9,607,312	14,924,060	10,433,637
Capital outlay				
Furniture/furnishings	96,263	160,000	1,361	160,000
Equipment	61,819	40,000	-	40,000
Total capital outlay	158,082	200,000	1,361	200,000

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
Grants and subsidies				
Death benefits	29,566	-	-	-
Professional services	362,500	62,500	62,500	62,500
Total grants and subsidies	392,066	62,500	62,500	62,500
Expense recovery				
Expense recovery - state street aid	(9,687,633)	(6,350,000)	(8,316,000)	(8,850,000)
Total expense recovery	(9,687,633)	(6,350,000)	(8,316,000)	(8,850,000)
Misc expense				
Prior year expense	8,602	-	-	-
Total misc expense	8,602	-	-	-
Total expenditures	11,940,136	17,311,115	19,733,708	17,897,474
REVENUE				
Local taxes				
Special assessment tax	607,355	398,000	362,500	400,000
Total local taxes	607,355	398,000	362,500	400,000
Fines and forfeitures				
Vacant property registration fee	35,400	35,000	19,400	35,400
Total fines and forfeitures	35,400	35,000	19,400	35,400
Other revenues				
Anti-neglect enforcement program	1,680	160,000	3,000	3,000
Property insurance recoveries	80,743	-	-	-
Utility warranty program	154,747	75,000	198,184	95,000
Recovery of prior year expense	305	-	-	-
Peachtree recovery services	-	-	200,000	200,000
Total other revenues	237,475	235,000	401,184	298,000
Transfers in				
Oper tfr In - Storm Water	106,000	106,000	106,000	106,000
Oper tfr in - Sales Tax Refer 2019	-	-	-	8,400,000
Total transfers in	106,000	106,000	106,000	8,506,000
Total revenues	986,230	774,000	889,084	9,239,400
Net expenditures	\$ 10,953,906	\$ 16,537,115	\$ 18,844,624	\$ 8,658,074

Administration

The Public Works Administration department provides support services to facilitate standardization, practical guidelines, and established procedures for conducting business to achieve Public Works' mission: to ensure timely and accurate operational procedures for budget, purchasing, payroll/personnel, as well as technical and data support.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 161,469	\$ 318,539	\$ 173,982	\$ 360,347
Materials and supplies	630,059	1,062,377	1,003,274	635,372
Misc expense	8,054	-	-	-
Total expenditures	799,582	1,380,916	1,177,256	995,719
Total revenues	235,490	75,000	398,184	295,000
Net expenditures	\$ 564,092	\$ 1,305,916	\$ 779,072	\$ 700,719

Authorized Complement

13

Street Maintenance

Street Maintenance provides the Right of Way (R.O.W.) maintenance on city streets including asphalt paving, pothole repairs, cut and patch repairs, snow and ice removal, and other related services for the care of City of Memphis.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	\$ 4,552,247	\$ 4,955,759	\$ 4,938,916	\$ 5,712,053
Materials and supplies	4,787,007	4,251,509	10,050,074	4,042,290
Capital outlay	28,500	-	-	-
Grants and subsidies	92,066	19,875	19,875	19,875
Expense recovery	(7,152,603)	(4,125,000)	(5,402,000)	(5,375,000)
Misc expense	89	-	-	-
Total expenditures	2,307,306	5,102,143	9,606,865	4,399,218
Total revenues	-	-	-	-
Net expenditures	\$ 2,307,306	\$ 5,102,143	\$ 9,606,865	\$ 4,399,218
Authorized Complement				108

Neighborhood Improvement

Neighborhood Improvement focuses on improving the quality of life for the citizens of Memphis through constant efforts to beautify the city, promote education and engagement, and eradicate blight. The department provides grass mitigation services and enforcement of the city's housing/commercial codes of ordinance while maintaining the safety, health, and environmental standards for the community and the citizens of the City of Memphis.

Operating Budget

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
EXPENDITURES				
Personnel services	7,561,318	8,517,007	7,948,888	9,978,936
Materials and supplies	3,376,920	4,293,428	3,870,712	5,755,976
Capital outlay	129,582	200,000	1,361	200,000
Grants and subsidies	300,000	42,625	42,625	42,625
Expense recovery	(2,535,030)	(2,225,000)	(2,914,000)	(3,475,000)
Misc expense	458	-	-	-
Total expenditures	8,833,248	10,828,060	8,949,586	12,502,537
Total revenues	750,740	699,000	490,900	8,944,400
Net expenditures	8,082,508	10,129,060	8,458,686	3,558,137
Authorized Complement				150



DEBT SERVICE FUND

The Debt Service Fund is used to account for resources that are restricted, committed, or assigned for payment of debt obligations and related costs.

Introduction

The Debt Service Fund is used to accounts for resources that are restricted, committed, or assigned for payment of certain debt obligations and related costs. Major sources of revenue for the fund include ad valorem taxes, local option sales taxes, loan repayments from other internal service centers, and Tourism Development Zone revenue.

General obligation bonds and notes are direct obligations of the City. The full faith, credit and unlimited taxing power of the City as to all property subject to ad valorem taxation within the City are pledged to the payment of the principal of and interest on the City's general obligation debt.

Although there are no statutory limitations on the amount of general obligation debt the City can issue, the City conducts its finances so that the amount of general obligation debt outstanding does not exceed 12% of the City's taxable assessed valuation.

The City manages its general obligation debt conservatively as it does not have any outstanding variable rate debt or derivative agreements, although both are permitted in the City's Debt Management Policy. The City does, however, utilize commercial paper proceeds as a source of interim construction financing for projects contained in the City's CIP Budget. Commercial paper has proven to be a low-cost source of funds for the City.

The size of the City's Commercial Paper Program is \$150M which, if fully utilized, would represent approximately 10% of outstanding general obligation debt. Such percentage falls within generally accepted guidelines for variable rate or short-term debt exposure.

Moody's Investors Service, Inc. and S&P Global Ratings have assigned ratings of "Aa2" and "AA", respectively, to the City's general obligation bonds. Such ratings express only the views of the rating agencies. An explanation of the significance of such ratings may be obtained from the rating agencies furnishing the ratings. There is no assurance that either or all such ratings will be maintained for any given period of time or that it will not be revised or withdrawn entirely by the rating agencies if, in the judgment of the respective rating agency, circumstances so warrant.

In addition to general obligation debt, the City has leases and other appropriation obligations outstanding whereby the City budgets and appropriates legally available funds each fiscal year for the payment of principal of and interest on such obligations.

Debt Service Fund

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUE				
Local taxes	\$ 136,789,380	\$ 136,201,839	\$ 142,036,938	\$ 142,001,839
State taxes	14,267,588	9,000,000	4,355,925	7,000,000
Use of money and property	208,714	1,535,300	(600,784)	201,600
Federal grants	1,556,999	13,561,864	1,742,181	1,968,346
Other revenues	700,810	1,316,546	1,503,953	1,632,831
Transfers in	11,652,365	11,237,795	11,414,368	11,237,920
Proceeds from refunded debt	-	-	208,403,594	150,780,000
Proceeds from bond issue	-	-	9,279,085	-
Contributed from Unassigned	-	4,100,224	-	14,193,905
Fund Balance	-	-	-	-
Contribution from Restricted Fund	-	1,861,569	-	-
Balance	-	-	-	-
Total revenues	165,175,856	178,815,137	378,135,260	329,016,441
EXPENDITURES				
Materials and supplies	947,792	1,120,000	1,153,860	1,120,000
Investment fees	3,100	4,000	2,325	4,000
Bond issue costs	500	38,000	816,375	780,000
Redemption of Serial Bonds and Notes	102,678,524	106,201,062	98,036,000	106,868,775
Interest	66,251,954	71,395,075	67,578,238	70,074,711
Service charges	25,191	57,000	42,500	42,500
Transfers out	5,984,781	-	1,880,718	-
Retirement of refunded debt	97,605,375	-	207,083,587	150,000,000
Misc expense	234,503	-	-	-
Total expenditures	273,731,720	178,815,137	376,593,603	328,889,986
Net expenditures	\$ (108,555,864)	\$ -	\$ 1,541,657	\$ 126,455

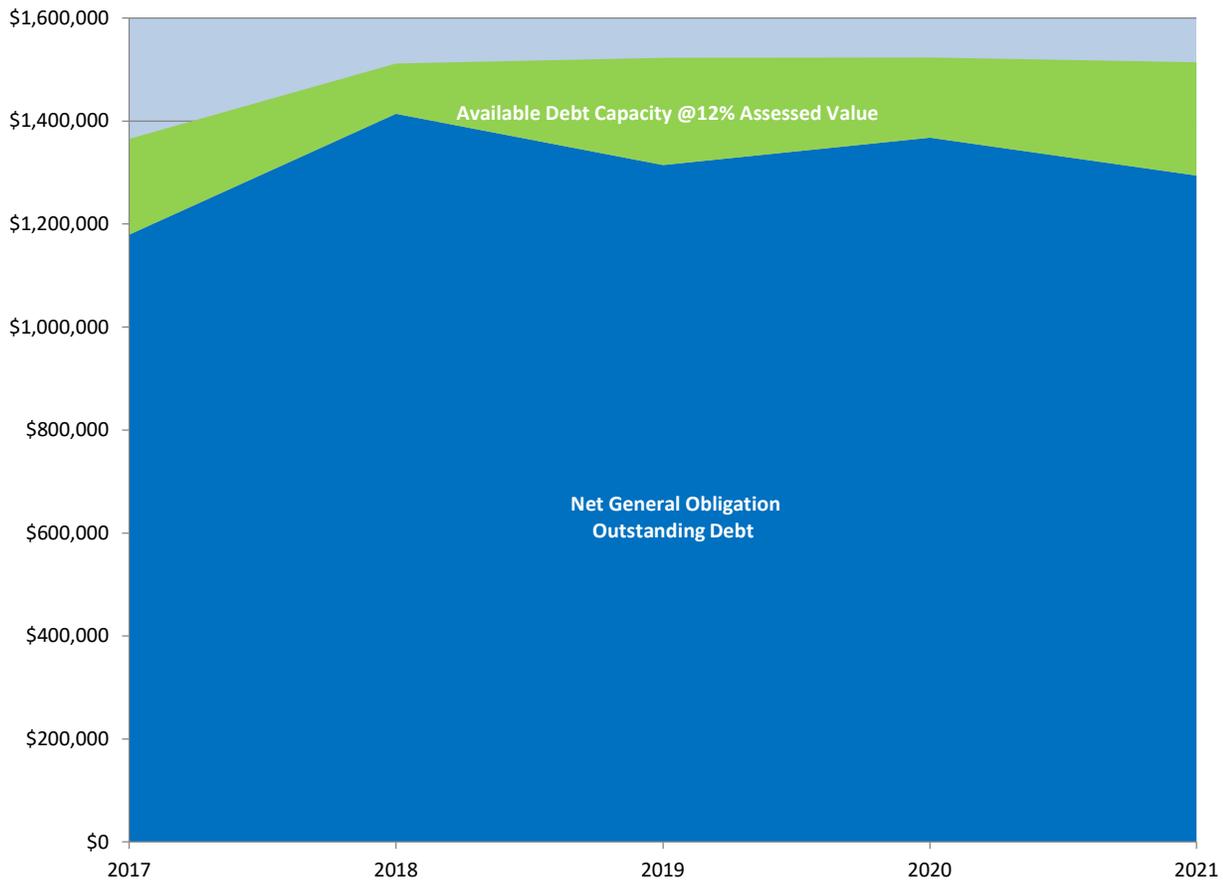
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Increase/(Decrease) in Nets Assets	\$ (108,555,864)	\$ -	\$ 1,541,657	\$ 126,455
Fund Balance Beginning of Year	\$ 173,941,840	\$ 65,385,981	\$ 65,385,981	\$ 66,927,638
Fund Balance End of Year	\$ 65,385,976	\$ 65,385,981	\$ 66,927,638	\$ 67,054,093

Debt Service Fund Overview

It has been the City’s past practice to issue general obligation bonds on an annual basis to support ongoing and new capital projects initiated by the City. In relationship to the City’s debt affordability targets that are outlined in the City’s Debt Policy, the City shall conduct its finances so that the amount of net general obligation (“G.O.”) debt outstanding does not exceed 12% of the City’s taxable assessed valuation. The chart below demonstrates the debt capacity.

**Debt Capacity Based on City Debt Policy
(In \$ Thousands)**



	2017	2018	2019	2020	2021
Maximum Debt @ 12% - City Policy	\$1,364,952	\$1,511,642	\$1,522,544	\$1,523,305	\$ 1,513,645
Less: Total Net Debt Outstanding ⁽¹⁾	1,179,577	1,413,892	1,314,548	1,367,735	1,294,434
Excess Debt Capacity	\$ 185,375	\$ 97,750	\$ 207,996	\$ 155,570	\$ 219,211

⁽¹⁾ Total Net Debt Outstanding includes principal and unamortized premium of general obligation bonds, plus commercial paper outstanding, if any, less principal and unamortized premium of self-supporting general obligation bonds.

⁽²⁾ Source: 2021 Annual Comprehensive Financial Report

Debt Ratio Trends

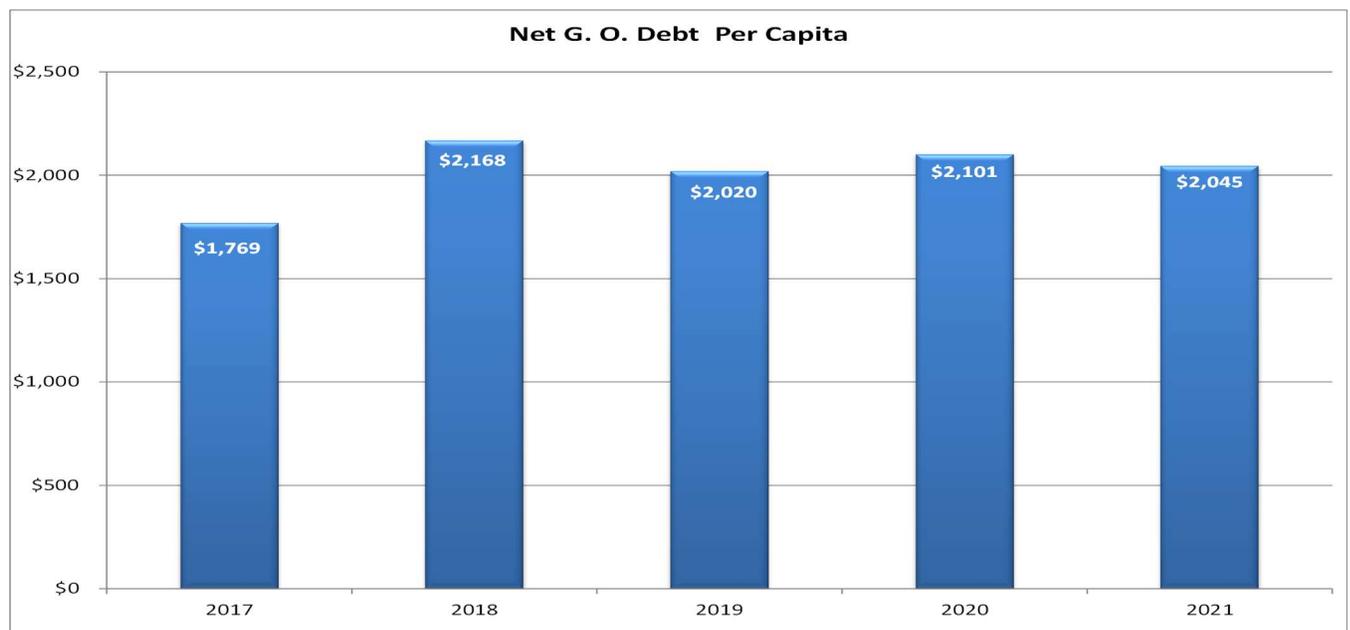
The following table and graphs present the City's ratios of general obligation debt (which includes the City's general obligation bonds, bond anticipation notes and commercial paper) to appraised and assessed values and debt per capita for Fiscal Years 2017 through 2021.

Debt Ratio Trends
LAST FIVE FISCAL YEARS

	2017	2018	2019	2020	2021
Estimated Population	666,723	652,236	650,618	651,073	633,104
Appraised Value of Property ⁽¹⁾	\$ 36,080,187	\$ 39,799,719	\$ 40,029,728	\$ 40,073,124	\$ 39,895,317
Assessed Value Valuation of Property ⁽¹⁾	11,374,600	12,597,019	12,687,864	12,694,209	12,613,711
Total G. O. Debt	\$ 1,119,035	\$ 1,347,440	\$ 1,261,655	\$ 1,300,115	\$ 1,237,565
Bond Premiums	60,542	66,452	52,893	67,620	56,869
Net Debt	\$ 1,179,577	\$ 1,413,892	\$ 1,314,548	\$ 1,367,735	\$ 1,294,434
Net G. O. Debt per Capita					
Total Debt	\$ 1,769	\$ 2,168	\$ 2,020	\$ 2,101	\$ 2,045
Net Debt	1,769	2,168	2,020	2,101	2,045
Net G. O. Debt to Appraised Value					
Total Debt	3.27%	3.55%	3.28%	3.41%	3.24%
Net Debt	3.27%	3.55%	3.28%	3.41%	3.24%
Net G. O. Debt to Assessed Value					
Total Debt	10.37%	11.22%	10.36%	10.77%	10.26%
Net Debt	10.37%	11.22%	10.36%	10.77%	10.26%

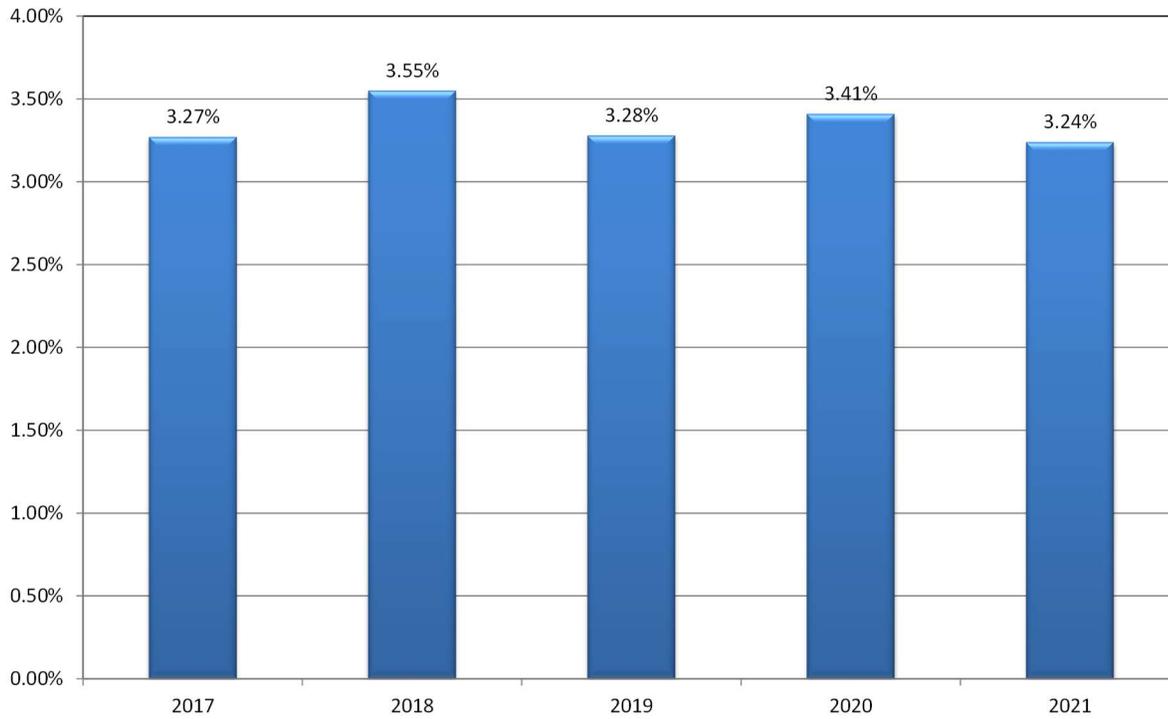
⁽¹⁾ In thousands of dollars.

Source: 2021 Annual Comprehensive Financial Report

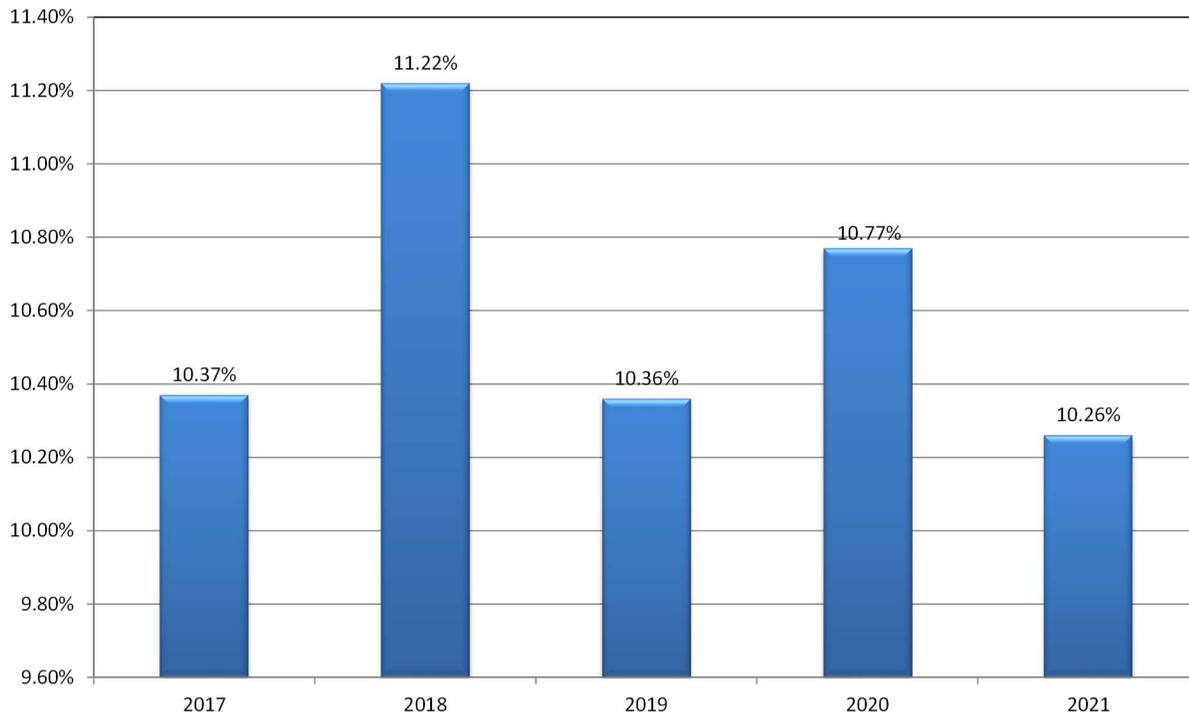


Net G.O. Debt to Appraised/Assessed Value

Net G. O. Debt to Appraised Value



Net G. O. Debt to Assessed Value



GENERAL OBLIGATION BONDS

OUTSTANDING DEBT OBLIGATIONS SERVICED FROM THE DEBT SERVICE FUND
AS OF JUNE 30, 2022
(UNAUDITED)

General Obligation Bonds	Outstanding	Final Maturity
\$165,680,000 General Improvement Refunding Bonds, Series 2021	\$ 165,680,000	5/1/2046
\$163,772,126 NMAPBA Local Government Public Improvement Bonds (City of Memphis Project), Series 2021 (Social Bonds)	163,772,126	4/1/2046
\$24,470,000 General Improvement Bonds, Series 2020A	22,535,000	12/1/2030
\$214,675,000 General Improvement & Refunding Bonds, Series 2020	182,330,000	5/1/2045
\$309,255,000 General Improvement Bonds, Series 2018	286,920,000	6/1/2048
\$69,885,000 General Improvement Bonds, Series 2016	58,395,000	5/1/2041
\$67,845,000 General Improvement Bonds, Series 2015C	67,845,000	4/1/2045
\$54,390,000 General Improvement Refunding Bonds, Series, 2015B (Taxable)	54,390,000	4/1/2025
\$76,820,000 General Improvement Refunding Bonds, Series, 2015A	76,820,000	4/1/2026
\$208,230,000 General Improvement Refunding Bonds, Series 2014B	176,765,000	4/1/2044
\$103,955,000 General Improvement Refunding Bonds, Series 2014A	53,410,000	11/1/2025
\$5,145,000 General Improvement Bonds, Series 2012B	755,000	4/1/2024
\$93,595,000 General Improvement & Refunding Bonds, Series 2012A	19,200,000	4/1/2042
\$11,160,000 General Improvement Bonds, Series 2010F (RZEDB)	11,160,000	7/1/2034
\$62,550,000 General Improvement Bonds, Series 2010C (Direct Pay BABs)	51,485,000	7/1/2032
\$39,950,000 General Improvement Bonds, Series 2010B (Direct Pay BABs)	36,490,000	5/1/2030
Total	\$ 1,427,952,126	
Commercial Paper	Outstanding	
Commercial Paper	\$ 75,000,000	

APPROPRIATION OBLIGATIONS BONDS

OUTSTANDING DEBT OBLIGATIONS SERVICED FROM THE DEBT SERVICE FUND
AS OF JUNE 30, 2022
(UNAUDITED)

Appropriation Obligations Debt	Outstanding	Final Maturity
\$28,935,000 EDGE Revenue Refunding Bond, Series 2022 ⁽¹⁾	\$ 14,467,500	4/1/2036
\$19,140,000 Economic Development Bonds (City of Memphis Project) Series 2021A	19,140,000	4/1/2046
\$5,115,000 Economic Development Bonds (City of Memphis Project) Series 2021B (Federally Taxable)	5,115,000	4/1/2028
\$8,000,000 Solid Waste Lease, 2019	4,108,043	8/23/2024
\$4,400,000 Solid Waste Lease, 2018	927,444	5/1/2023
\$8,316,000 CCRFC Qualified Energy Conservation Bonds, Series 2015A	2,494,800	1/5/2025
\$2,015,300 CCRFC Qualified Energy Conservation Bonds, Series 2015B	403,060	1/5/2024
\$340,700 CCRFC Qualified Energy Conservation Bonds, Series 2015C	68,140	1/5/2024
Total	\$ 46,723,986	

⁽¹⁾ The obligation of the City and the County to support the payment of debt service on the EDGE Revenue Refunding Bond, Series 2022 is apportioned on an equal basis (i.e. 50% by the City and 50% by the County). Such amount represents the City's portion.

SPECIAL REVENUE BONDS

OUTSTANDING DEBT OBLIGATIONS SERVICED FROM THE DEBT SERVICE FUND
AS OF JUNE 30, 2022
(UNAUDITED)

Special Revenue Debt	Outstanding	Final Maturity
\$69,635,000 EDGE Revenue Bonds (Liberty Park Project) Series 2021 (Federally Taxable)	\$ 69,635,000	12/1/2051
\$87,725,000 TDZ Revenue Refunding Bonds, Series 2017B	87,725,000	11/1/2030
\$34,300,000 TDZ Revenue Refunding Bonds, Series 2017C (Federally Taxable)	25,735,000	11/1/2024
\$17,925,000 Sports Facility Revenue Bonds, Series 2014A (Stadium Project)	11,105,000	2/1/2029
\$5,720,000 Sports Facility Revenue Bonds, Series 2014B (Stadium Project) (Federally Taxable)	2,730,000	2/1/2030
Total	\$ 196,930,000	

GENERAL OBLIGATION BONDS DEBT SERVICE SCHEDULE

AS OF JUNE 30, 2022

(UNAUDITED)

Period Ending	Principal	Interest	Debt Service	Percentage Retired
6/30/2023	\$ 90,160,000	\$ 55,981,377	\$ 146,141,377	
6/30/2024	95,615,000	51,458,483	147,073,483	
6/30/2025	100,125,000	47,407,600	147,532,600	
6/30/2026	99,375,000	43,075,583	142,450,583	
6/30/2027	48,941,547	42,078,984	91,020,531	30%
6/30/2028	51,140,523	39,711,661	90,852,185	
6/30/2029	53,401,070	37,245,887	90,646,957	
6/30/2030	55,799,044	34,663,346	90,462,391	
6/30/2031	52,764,446	32,081,489	84,845,935	
6/30/2032	51,870,712	29,758,386	81,629,098	49%
6/30/2033	53,444,534	28,069,913	81,514,447	
6/30/2034	54,711,850	26,365,743	81,077,593	
6/30/2035	56,274,624	24,658,200	80,932,824	
6/30/2036	51,986,498	23,090,622	75,077,120	
6/30/2037	48,863,770	21,625,094	70,488,864	68%
6/30/2038	50,212,266	20,275,110	70,487,376	
6/30/2039	51,697,314	18,784,096	70,481,410	
6/30/2040	53,244,500	17,224,319	70,468,819	
6/30/2041	54,922,262	15,560,819	70,483,081	
6/30/2042	52,461,808	13,782,505	66,244,313	86%
6/30/2043	53,403,110	12,055,228	65,458,338	
6/30/2044	51,721,772	10,273,941	61,995,713	
6/30/2045	40,332,676	8,542,574	48,875,250	
6/30/2046	27,552,800	7,318,800	34,871,600	
6/30/2047	13,690,000	1,117,200	14,807,200	99%
6/30/2048	14,240,000	569,600	14,809,600	100%
Total	\$ 1,427,952,126	\$ 662,776,560	\$ 2,090,728,686	

GENERAL OBLIGATION DEBT SERVICE
AS A PERCENTAGE OF GENERAL FUND EXPENDITURES

FISCAL YEARS ENDED JUNE 30
(In Thousands of Dollars)
(UNAUDITED)

GENERAL OBLIGATION DEBT SERVICE

The following table presents general obligation debt service as a percentage of General Fund expenditures for Fiscal Years 2018 through 2022.

	2018	2019	2020	2021	2022
General Fund Expenditures and Other Uses ⁽¹⁾	\$ 712,632	\$ 723,632	\$ 742,824	\$ 754,430	\$ 752,533
G.O. Debt Service ⁽²⁾	131,196	138,313	135,954	136,551	133,120
Total G.F. Expenditure and G.O. Debt Service	\$ 843,828	\$ 861,945	\$ 878,778	\$ 890,981	\$ 885,653
G.O. Debt Service as of Percentage of the Sum of G.F. Expenditures and G.O. Debt Service	15.55%	16.05%	15.47%	15.33%	15.03%

⁽¹⁾ Includes General Fund Expenditures, Transfers Out and Special Items.

⁽²⁾ Includes Debt Service on General Obligation Bonds and Interest on General Obligation Commercial Paper. Interest on General Obligation Bonds is net of subsidy payments for the General Improvement Bonds, Series 2010B (Direct Build America Bonds), General Improvement Bonds, Series 2010C (Direct Payment Build America Bonds) and General Improvement, Series 2010F (Recovery Zone Economic Development Bonds). Excludes debt service on the portion of the General Improvement Bonds, Series 2018, issued to finance improvements to the Convention Center (\$171,345,000) and debt service on the General Improvement Bonds, Series 2020A, that was paid using surplus Tourism Development Zone Revenue.

Source: City of Memphis, Tennessee.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to budget and report for specific revenue sources that are restricted or committed to expenditures for specific purposes.

City Attorney

Metro Alarm Fund

Fire Services

EMS Fund

Police Services

Drug Enforcement Fund

Solid Waste

Solid Waste Management

Other Funds

2019 Sales Tax Referendum Fund

Hotel/Motel Fund

HUB Community Impact Fund

Life Insurance Fund

Park Special Service Fund

Pre-K Fund

New Memphis Arena

Street Aid Fund

Special Revenue Funds Summary

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUE				
Local taxes	\$ 79,878,848	\$ 76,758,000	\$ 91,366,811	\$ 86,570,000
State taxes	23,589,455	23,110,000	23,110,000	23,110,000
Licenses and permits	2,273,406	1,850,000	2,190,095	1,894,999
Fines and forfeitures	1,847,901	1,493,989	2,451,892	2,370,000
Charges for services	76,893,106	75,100,581	75,100,581	75,100,581
Use of money and property	45,166	468,965	(204,576)	463,000
Federal grants	6,962,295	3,507,350	1,755,112	3,519,850
Other revenues	143,945	175,084	91,879	175,084
Transfers in	7,413,364	5,550,000	5,550,000	6,550,000
Total revenues	199,047,486	188,013,969	201,411,794	199,753,514
EXPENDITURES				
Personnel services	28,535,286	33,393,724	30,250,513	34,724,902
Materials and supplies	34,188,182	36,891,073	37,812,595	35,887,325
Capital outlay	3,126,492	4,127,178	2,592,629	4,624,850
Grants and subsidies	18,248,361	16,010,965	17,405,000	17,950,965
Service charges	26,625,661	23,063,359	23,063,359	25,822,772
Transfers out	33,170,123	72,395,649	76,601,381	74,520,649
Misc expense	474,054	-	-	-
Total expenditures	144,368,159	185,881,948	187,725,477	193,531,463
Surplus (deficit)	\$ 54,679,327	\$ 2,132,021	\$ 13,686,317	\$ 6,222,051

Authorized Complement

521

City Attorney

Metro Alarm Fund

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUES				
Licenses and permits	\$ 2,273,406	\$ 1,850,000	\$ 2,190,095	\$ 1,894,999
Use of money and property	(4,303)	5,000	-	-
Other revenues	1,004	-	2,000	-
Total Revenues	2,270,107	1,855,000	2,192,095	1,894,999
EXPENDITURES				
Personnel services	351,441	392,454	393,193	399,660
Materials and supplies	78,222	180,250	132,700	214,500
Transfers out	1,600,000	1,600,000	1,600,000	1,625,000
Misc expense	55	-	-	-
Total expenditures	2,029,718	2,172,704	2,125,893	2,239,160
Surplus (Deficit)	\$ 240,389	\$ (317,704)	\$ 66,202	\$ (344,161)
Authorized Complement				6

Increase/(Decrease) in Nets Assets	\$ 240,389	\$ (317,704)	\$ 66,202	\$ (344,161)
Fund Balance Beginning of Year	\$ 1,843,873	\$ 2,084,262	\$ 2,084,262	\$ 2,150,464
Fund Balance End of Year	\$ 2,084,262	\$ 1,766,558	\$ 2,150,464	\$ 1,806,303

Fire Services

EMS Fund

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUES				
Federal grants	\$ 2,763,836	\$ 3,437,350	\$ 1,721,620	\$ 3,437,350
Total Revenues	2,763,836	3,437,350	1,721,620	3,437,350
EXPENDITURES				
Materials and supplies	781,983	733,672	374,128	750,000
Capital outlay	2,238,127	2,703,678	1,350,154	2,687,350
Total expenditures	3,020,110	3,437,350	1,724,282	3,437,350
Surplus (Deficit)	\$ (256,274)	\$ -	\$ (2,662)	\$ -
Authorized Complement				0

Increase/(Decrease) in Nets Assets	\$ (256,274)	\$ -	\$ (2,662)	\$ -
Fund Balance Beginning of Year	\$ 258,936	\$ 2,662	\$ 2,662	\$ -
Fund Balance End of Year	\$ 2,662	\$ 2,662	\$ -	\$ -

Police Services

Drug Enforcement Fund

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUES				
Fines and forfeitures	\$ 1,847,901	\$ 1,493,989	\$ 2,451,892	\$ 2,370,000
Use of money and property	9,761	-	(81,132)	-
Federal grants	175,222	70,000	33,492	82,500
Other revenues	13,586	-	64,425	-
Total revenues	2,046,470	1,563,989	2,468,677	2,452,500
EXPENDITURES				
Personnel services	604,321	1,100,000	609,000	820,000
Materials and supplies	1,251,810	1,884,950	1,288,697	1,672,968
Capital outlay	61,703	303,500	122,475	467,500
Misc expense	245,957	-	-	-
Total expenditures	2,163,791	3,288,450	2,020,172	2,960,468
Surplus (Deficit)	\$ (117,321)	\$ (1,724,461)	\$ 448,505	\$ (507,968)

Authorized Complement **0**

Increase/(Decrease) in Nets Assets	\$ (117,321)	\$ (1,724,461)	\$ 448,505	\$ (507,968)
Fund Balance Beginning of Year	\$ 8,889,780	\$ 8,772,459	\$ 8,772,459	\$ 9,220,964
Fund Balance End of Year	\$ 8,772,459	\$ 7,047,998	\$ 9,220,964	\$ 8,712,996

Solid Waste

Solid Waste Management

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUES				
Local taxes	\$ 82,351	\$ 100,000	\$ 127,088	\$ 100,000
Charges for services	76,893,106	75,100,581	75,100,581	75,100,581
Use of money and property	7,749	53,000	(18,074)	53,000
Federal grants	4,023,237	-	-	-
Other revenues	95,868	25,084	25,454	25,084
Total revenues	81,102,311	75,278,665	75,235,049	75,278,665
EXPENDITURES				
Personnel services	27,579,523	31,901,270	29,248,320	33,505,242
Materials and supplies	10,255,012	12,750,501	14,640,869	11,908,158
Capital outlay	826,663	1,120,000	1,120,000	1,470,000
Grants and subsidies	48,075	-	5,000	-
Service charges	26,625,661	23,063,359	23,063,359	25,822,772
Transfers out	3,809,144	3,394,299	6,315,031	3,394,299
Misc expense	228,042	-	-	-
Total expenditures	\$ 69,372,120	\$ 72,229,429	\$ 74,392,579	\$ 76,100,471
Surplus (Deficit)	11,730,191	3,049,236	842,470	(821,806)

Authorized Complement

515

Increase/(Decrease) in Nets Assets	\$ 11,730,191	\$ 3,049,236	\$ 842,469	\$ (821,806)
Fund Balance Beginning of Year	\$ 3,649,067	\$ 15,379,258	\$ 15,379,258	\$ 16,221,727
Fund Balance End of Year	\$ 15,379,258	\$ 18,428,494	\$ 16,221,727	\$ 15,399,921

Other Funds

2019 Sales Tax Referendum

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUES				
Local taxes	\$ 61,588,116	\$ 62,000,000	\$ 70,285,000	\$ 68,100,000
Total revenues	61,588,116	62,000,000	70,285,000	68,100,000
EXPENDITURES				
Transfers out	19,315,996	59,000,000	60,285,000	61,100,000
Total expenditures	19,315,996	59,000,000	60,285,000	61,100,000
Surplus (Deficit)	\$ 42,272,120	\$ 3,000,000	\$ 10,000,000	\$ 7,000,000
Authorized Complement				0

Increase/(Decrease) in Nets Assets	\$ 42,272,120	\$ 3,000,000	\$ 10,000,000	\$ 7,000,000
Fund Balance Beginning of Year	\$ 17,218,980	\$ 59,491,100	\$ 59,491,100	\$ 69,491,100
Fund Balance End of Year	\$ 59,491,100	\$ 62,491,100	\$ 69,491,100	\$ 76,491,100

Hotel/Motel Fund

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUES				
Local taxes	\$ 11,369,303	\$ 10,000,000	\$ 15,000,000	\$ 15,750,000
Total revenues	11,369,303	10,000,000	15,000,000	15,750,000
EXPENDITURES				
Grants and subsidies	7,786,922	6,960,000	8,900,000	8,900,000
Transfers out	6,676,683	6,633,050	6,633,050	6,633,050
Total expenditures	14,463,605	13,593,050	15,533,050	15,533,050
Surplus (Deficit)	\$ (3,094,302)	\$ (3,593,050)	\$ (533,050)	\$ 216,950
Authorized Complement				0

Increase/(Decrease) in Nets Assets	\$ (3,094,302)	\$ (3,593,050)	\$ (533,050)	\$ 216,950
Fund Balance Beginning of Year	\$ 7,782,718	\$ 4,688,416	\$ 4,688,416	\$ 4,155,366
Fund Balance End of Year	\$ 4,688,416	\$ 1,095,366	\$ 4,155,366	\$ 4,372,316

HUB Community Impact Fund

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUES				
Use of money and property	\$ 157	\$ 965	\$ (2,605)	\$ -
Transfers in	550,000	550,000	550,000	550,000
Total revenues	550,157	550,965	547,395	550,000
EXPENDITURES				
Materials and supplies	-	-	34,500	-
Grants and subsidies	550,000	550,965	-	550,965
Total expenditures	550,000	550,965	34,500	550,965
Surplus (Deficit)	\$ 157	\$ -	\$ 512,895	\$ (965)
Authorized Complement				0

Increase/(Decrease) in Nets Assets	\$ 157	\$ -	\$ 512,895	\$ (965)
Fund Balance Beginning of Year	\$ 4,554	\$ 4,711	\$ 4,711	\$ 517,606
Fund Balance End of Year	\$ 4,711	\$ 4,711	\$ 517,606	\$ 516,641

Life Insurance Fund

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUES				
Use of money and property	\$ 24,700	\$ 370,000	\$ (89,680)	\$ 370,000
Other revenues	31,405	150,000	-	150,000
Total revenues	56,105	520,000	(89,680)	520,000
EXPENDITURES				
Total expenditures	-	-	-	-
Surplus (Deficit)	\$ 56,105	\$ 520,000	\$ (89,680)	\$ 520,000
Authorized Complement				0

Increase/(Decrease) in Nets Assets	\$ 56,105	\$ 520,000	\$ (89,680)	\$ 520,000
Fund Balance Beginning of Year	\$ 23,264,677	\$ 23,320,782	\$ 23,320,782	\$ 23,231,102
Fund Balance End of Year	\$ 23,320,782	\$ 23,840,782	\$ 23,231,102	\$ 23,751,102

Park Special Service Fund

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUES				
Local taxes	\$ 124,575	\$ 120,000	\$ 140,823	\$ 120,000
Use of money and property	3,376	40,000	(13,085)	40,000
Total revenues	127,951	160,000	127,738	160,000
EXPENDITURES				
Total expenditures	-	-	-	-
Surplus (deficits)	\$ 127,951	\$ 160,000	\$ 127,738	\$ 160,000
Authorized Complement				0

Increase/(Decrease) in Nets Assets	\$ 127,951	\$ 160,000	\$ 127,738	\$ 160,000
Fund Balance Beginning of Year	\$ 3,161,408	\$ 3,289,359	\$ 3,289,359	\$ 3,417,097
Fund Balance End of Year	\$ 3,289,359	\$ 3,449,359	\$ 3,417,097	\$ 3,577,097

Pre-K Fund

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUES				
Local taxes	\$ 4,214,503	\$ 2,038,000	\$ 2,063,899	\$ -
Use of money and property	3,726	-	-	-
Other revenues	2,082	-	-	-
Transfers in	4,000,000	5,000,000	5,000,000	6,000,000
Total revenues	8,220,311	7,038,000	7,063,899	6,000,000
EXPENDITURES				
Grants and subsidies	4,500,000	6,000,000	6,000,000	6,000,000
Total expenditures	4,500,000	6,000,000	6,000,000	6,000,000
Surplus (Deficit)	\$ 3,720,311	\$ 1,038,000	\$ 1,063,899	\$ -

Authorized Complement **0**

Increase/(Decrease) in Nets Assets	\$ 3,720,311	\$ 1,038,000	\$ 1,063,899	\$ -
Fund Balance Beginning of Year	\$ 2,515,706	\$ 6,236,017	\$ 6,236,017	\$ 7,299,916
Fund Balance End of Year	\$ 6,236,017	\$ 7,274,017	\$ 7,299,916	\$ 7,299,916

New Memphis Arena Fund

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUE				
Local taxes	\$ 2,500,000	\$ 2,500,000	\$ 3,750,000	\$ 2,500,000
Transfers in	2,863,364	-	-	-
Total revenues	5,363,364	2,500,000	3,750,000	2,500,000
EXPENITURES				
Grants and subsidies	5,363,364	2,500,000	2,500,000	2,500,000
Total expenditures	5,363,364	2,500,000	2,500,000	2,500,000
Surplus (Deficit)	\$ -	\$ -	\$ 1,250,000	\$ -
Authorized Complement				0

Increase/(Decrease) in Nets Assets	\$ -	\$ -	\$ 1,250,000	\$ -
Fund Balance Beginning of Year	\$ 110,749	\$ 110,749	\$ 110,749	\$ 1,360,749
Fund Balance End of Year	\$ 110,749	\$ 110,749	\$ 1,360,749	\$ 1,360,749

State Street Aid Fund

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUES				
State taxes	\$ 23,589,455	\$ 23,110,000	\$ 23,110,000	\$ 23,110,000
Total revenues	23,589,455	23,110,000	23,110,000	23,110,000
EXPENDITURES				
Materials and supplies	21,821,155	21,341,700	21,341,700	21,341,700
Transfers out	1,768,300	1,768,300	1,768,300	1,768,300
Total expenditures	23,589,455	23,110,000	23,110,000	23,110,000
Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -
Authorized Complement				0

Increase/(Decrease) in Nets Assets	\$ -	\$ -	\$ -	\$ -
Fund Balance Beginning of Year	\$ -	\$ -	\$ -	\$ -
Fund Balance End of Year	\$ -	\$ -	\$ -	\$ -

ENTERPRISE FUNDS

Enterprise Funds account for the acquisition, operations, and maintenance of the City's facilities. These services are entirely or predominantly supported by user fees. The City periodically determines whether the revenue earned, expense incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. All activities necessary to provide services are budgeted in these funds:

Sewer Fund

This fund is used to account for the operations of the wastewater collection and treatment facilities operated by the City. Memphis continues to rank as having one of the lowest residential, commercial, and industrial wastewater rates in the nation. The last increase in sewer fees was in FY2020.

Storm Water Fund

This fund is used to account for the operations of the City of Memphis Storm Water System. The City's storm water fee is used to fund federally mandated storm water requirements and to maintain flood control structures, which helps to alleviate local flooding problems through the maintenance of storm water infrastructure. The last increase in storm water fees was in FY2022.

Enterprise Funds - Summary

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUE				
Fines and forfeitures	\$ 360,300	\$ 211,000	\$ 293,850	\$ 751,400
Charges for services	180,814,083	189,328,307	192,911,668	194,628,307
Use of money and property	59,580	744,000	(707,853)	600,000
Federal grants	127,008	-	-	-
Other revenues	10,996,507	83,000	725,743	83,000
Transfers in	2,793,560	-	864,164	-
Dividend and interest on investment	1,037,844	-	65,189	-
Gain (loss) on investments	(68,581)	-	(387,925)	-
Gain (loss) on sale of assets	34,037	-	13,463	-
Contributed from fund balance	-	-	-	-
Capital contributions	788,960	-	463,215	-
Total revenues	196,943,298	190,366,307	194,241,514	196,062,707
EXPENDITURES				
Personnel services	31,414,062	37,475,756	35,215,319	38,455,119
Materials and supplies	57,654,143	83,859,405	79,320,025	91,018,279
Pension expense	-	-	2,016,000	-
Capital outlay	897,048	21,599,040	5,624,852	19,247,838
Grants and subsidies	181,576	252,500	326,208	305,000
Investment fees	9,910	-	9,560	-
Bond issue costs	1,130,270	-	-	-
Interest	8,155,451	5,134,000	9,048,474	13,876,431
Service charges	11,500	-	8,000	-
Transfers out	12,160,677	13,769,797	11,360,055	12,331,492
Depreciation on own funds	17,784,688	17,667,140	18,339,610	17,667,140
Misc expense	5,500,324	-	151,270	-
Contributed to fund balance	-	-	-	-
Total expenditures	134,899,649	179,757,638	161,419,373	192,901,299
Surplus (deficit)	\$ 62,043,649	\$ 10,608,669	\$ 32,822,141	\$ 3,161,408

Authorized Complement**533**

Sewer Treatment & Collection - Operating Fund

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUE				
Fines and forfeitures	\$ 353,100	\$ 201,000	\$ 276,850	\$ 741,400
Charges for services	148,763,255	152,428,307	156,011,668	157,728,307
Use of money and property	30,682	600,000	(535,947)	600,000
Federal grants	127,008	-	-	-
Other revenues	6,647,994	83,000	502,979	83,000
Transfers in	2,793,560	-	864,164	-
Dividend and interest on investment	1,030,506	-	63,621	-
Gain (loss) on investments	(64,471)	-	(382,862)	-
Gain (loss) on sale of assets	19,139	-	7,986	-
Capital contributions	788,960	-	463,215	-
Total revenues	160,489,733	153,312,307	157,271,674	159,152,707
EXPENDITURES				
Personnel services	21,249,657	25,657,050	24,024,516	27,001,914
Materials and supplies	52,916,838	75,027,714	70,485,579	81,591,696
Pension expense	-	-	2,016,000	-
Capital outlay	897,048	19,847,000	3,191,026	17,012,000
Grants and subsidies	31,576	-	21,208	-
Investment fees	3,370	-	3,230	-
Bond issue costs	1,130,270	-	-	-
Interest	7,231,808	4,934,000	7,086,466	12,181,056
Service charges	10,800	-	7,300	-
Transfers out	12,054,677	13,663,797	11,254,055	12,225,492
Depreciation on own funds	14,647,470	15,250,800	14,556,141	15,250,800
Misc expense	4,662,487	-	151,270	-
Total expenditures	114,836,001	154,380,361	132,796,791	165,262,958
Surplus (deficit)	\$ 45,653,732	\$ (1,068,054)	\$ 24,474,883	\$ (6,110,251)

Authorized Complement**338**

Increase/(decrease) in net assets	\$ 45,653,732	\$ (1,068,054)	\$ 24,474,883	\$ (6,110,251)
Fund balance beginning of year	\$ 456,430,290	\$ 502,084,022	\$ 502,084,022	\$ 526,558,905
Fund balance end of year	\$ 502,084,022	\$ 501,015,968	\$ 526,558,905	\$ 520,448,654

Storm Water - Operating Fund

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUE				
Fines and forfeitures	\$ 7,200	\$ 10,000	\$ 17,000	\$ 10,000
Charges for services	32,050,828	36,900,000	36,900,000	36,900,000
Use of money and property	28,898	144,000	(171,906)	-
Other revenues	4,348,514	-	222,764	-
Dividend and interest on investment	7,338	-	1,568	-
Gain (loss) on investments	(4,110)	-	(5,063)	-
Gain (loss) on sale of assets	14,898	-	5,477	-
Total revenues	36,453,566	37,054,000	36,969,840	36,910,000
EXPENDITURES				
Personnel services	10,164,405	11,818,706	11,190,803	11,453,205
Materials and supplies	4,737,306	8,831,690	8,834,445	9,426,583
Capital outlay	-	1,752,040	2,433,826	2,235,838
Grants and subsidies	150,000	252,500	305,000	305,000
Investment fees	6,540	-	6,330	-
Interest	923,643	200,000	1,962,008	1,695,375
Service charges	700	-	700	-
Transfers out	106,000	106,000	106,000	106,000
Depreciation on own funds	3,137,219	2,416,340	3,783,469	2,416,340
Misc expense	837,837	-	-	-
Total expenditures	20,063,650	25,377,276	28,622,581	27,638,341
Surplus (deficit)	\$ 16,389,916	\$ 11,676,724	\$ 8,347,259	\$ 9,271,659

Authorized Complement 195

Increase/(decrease) in net assets	\$ 16,389,916	\$ 11,676,724	\$ 8,347,259	\$ 9,271,659
Fund balance beginning of year	\$ 114,149,217	\$ 130,539,133	\$ 130,539,133	\$ 138,886,392
Fund balance end of year	\$ 130,539,133	\$ 142,215,857	\$ 138,886,392	\$ 148,158,051

INTERNAL SERVICE FUNDS

Internal Service Funds are used to budget and allocate for the costs of goods or services provided by one Division or service center to other Divisions of the City on a cost reimbursement basis to promote the efficiency or effectiveness of a shared activity.

Health Insurance

This fund accounts for the City's self-insurance for health benefits for City employees, and their dependents. The impact of rising health care across the nation has contributed to the rise of health care benefits locally. Costs for the Health Insurance Service Center traditionally increase because of rise in national health care costs.

Unemployment

This fund accounts for unemployment compensation accounts for the City's self-insurance unemployment benefits, which may be due to former City employees.

Fleet Management

This fund accounts for the maintenance and repair of all City vehicles and equipment, except Fire Services and Public Works Heavy equipment. Vehicle Maintenance continues to be cost effective while providing maintenance and repairs.

Internal Service Funds - Summary

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUE				
Charges for services	\$ 27,590,905	\$ 29,322,771	\$ 28,596,623	\$ 29,058,245
Use of money and property	20,741	390,000	(11,820)	3,000
Other revenues	69,499,999	71,630,000	70,751,000	77,458,000
Transfers in	1,310,147	1,000,000	510,000	1,000,000
Employee contributions	16,672,709	18,787,000	17,783,520	19,149,000
Employer contributions	543,360	596,160	528,720	513,040
Total revenue	115,637,861	121,725,931	118,158,043	127,181,285
EXPENDITURES				
Personnel services	\$ 4,923,161	\$ 4,580,975	\$ 4,265,734	\$ 4,328,777
Materials and supplies	19,509,397	20,272,357	20,994,454	20,479,741
Capital outlay	365,042	403,453	362,853	394,453
Grants and subsidies	126,548	105,810	140,000	150,000
Inventory	12,299,768	14,541,936	13,153,244	15,541,936
Claims incurred	74,284,718	79,586,000	72,969,547	82,881,000
Federal tax	-	40,000	100,000	40,000
Depreciation on own funds	11,405	96,100	-	96,100
Misc expense	114,744	-	-	-
Total expenditures	111,634,783	119,626,631	111,985,832	123,912,007
Surplus (deficit)	\$ 4,003,078	\$ 2,099,300	\$ 6,172,211	\$ 3,269,278

Authorized Complement**11**

Health Insurance

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUE				
Use of money and property	\$ 17,339	\$ 315,000	\$ -	\$ -
Other revenues	69,414,461	71,630,000	70,751,000	77,458,000
Transfers in	1,310,147	1,000,000	510,000	1,000,000
Employee contributions	16,672,709	18,787,000	17,783,520	19,149,000
Total revenues	87,414,656	91,732,000	89,044,520	97,607,000
EXPENDITURES				
Personnel services	4,923,161	4,580,975	4,265,734	4,328,777
Materials and supplies	4,973,678	6,212,616	6,687,100	6,420,000
Capital outlay	-	9,000	9,000	-
Grants and subsidies	126,548	105,810	140,000	150,000
Claims incurred	74,010,320	79,386,000	72,855,286	82,681,000
Federal tax	-	40,000	100,000	40,000
Misc expense	49,165	-	-	-
Total expenditures	84,082,872	90,334,401	84,057,120	93,619,777
Surplus (deficit)	\$ 3,331,784	\$ 1,397,599	\$ 4,987,400	\$ 3,987,223

Authorized Complement

11

Increase/(decrease) in net assets	\$ 3,331,784	\$ 1,397,599	\$ 4,987,400	\$ 3,987,223
Fund balance beginning of year	9,720,662	13,052,446	13,052,446	18,039,846
Fund balance end of year	\$ 13,052,446	\$ 14,450,045	\$ 18,039,846	\$ 22,027,069

Unemployment

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
REVENUE				
Use of money and property	\$ (902)	\$ 3,000	\$ (11,820)	\$ 3,000
Employer contributions	543,360	596,160	528,720	513,040
Total revenues	542,458	599,160	516,900	516,040
EXPENDITURE				
Claims incurred	274,398	200,000	114,261	200,000
Total expenditures	274,398	200,000	114,261	200,000
Surplus (deficit)	\$ 268,060	\$ 399,160	\$ 402,639	\$ 316,040

Authorized Complement **0**

Increase/(decrease) in net assets	\$ 268,060	\$ 399,160	\$ 402,639	\$ 316,040
Fund balance beginning of year	461,760	729,820	729,820	1,132,459
Fund balance end of year	\$ 729,820	\$ 1,128,980	\$ 1,132,459	\$ 1,448,499

Fleet Management

	FY21	FY22	FY22	FY23
	Actual	Adopted	Forecast	Adopted
REVENUE				
Charges for services	\$ 27,590,905	\$ 29,322,771	\$ 28,596,623	\$ 29,058,245
Use of money and property	4,304	72,000	-	-
Other revenues	85,538	-	-	-
Total revenues	27,680,747	29,394,771	28,596,623	29,058,245
EXPENDITURES				
Personnel services	-	-	-	-
Materials and supplies	14,535,719	14,059,741	14,307,354	14,059,741
Capital outlay	365,042	394,453	353,853	394,453
Inventory	12,299,768	14,541,936	13,153,244	15,541,936
Depreciation on own funds	11,405	96,100	-	96,100
Misc expense	65,579	-	-	-
Total expenditures	27,277,513	29,092,230	27,814,451	30,092,230
Surplus (deficit)	\$ 403,234	\$ 302,541	\$ 782,172	\$ (1,033,985)

Authorized Complement**0**

Increase/(decrease) in net assets	\$ 403,234	\$ 302,541	\$ 782,172	\$ (1,033,985)
Fund balance beginning of year	4,981,811	5,385,045	5,385,045	6,167,217
Fund balance end of year	\$ 5,385,045	\$ 5,687,586	\$ 6,167,217	\$ 5,133,232



FIDUCIARY FUNDS

Fiduciary Funds are used to account for assets held by the City in the trustee capacity, or as an agent for individuals, private organizations, other government units, and/or other funds.

Other Post-Employment Benefits

This fund accounts for the activity regarding retirees' post-retirement major medical benefits.

Library Retirement System Fund

The plan of The Retirement System of Memphis and Shelby County Public Library and Information has no new participants. The Plan closed effective June 30, 2005. Employees hired after July 1, 2005 became eligible to participate in the City of Memphis Retirement System Plan. This fund accounts for the activity of retirement, death, and disability benefits for those covered under the plan.

Fiduciary Funds Summary

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
CATEGORY				
Additions				
Other revenues	\$ 11,672,419	\$ 12,087,001	\$ 14,784,000	\$ 14,414,000
Transfers in	3,542,333	8,536,484	5,576,484	5,939,017
Employee contributions	2,682,549	2,892,000	3,450,508	3,360,000
Employer contributions	109,754	-	89,508	-
Dividend and interest on investment	1,273,798	-	1,034,866	-
Gain (loss) on investments	11,762,050	-	(7,926,518)	-
Gain (loss) on sale of assets	1,356,936	-	274,204	-
Contributed from fund balance	-	3,765,344	-	4,267,671
Total Revenues	32,399,839	27,280,829	17,283,052	27,980,688
Deductions				
Personnel services	\$ 6,496,241	\$ 8,205,790	\$ 5,466,100	\$ 6,606,804
Materials and supplies	604,236	769,039	791,460	866,500
Grants and subsidies	557,934	360,000	750,000	750,000
Claims incurred	9,482,054	13,944,000	14,900,000	15,765,000
Investment fees	29,483	-	35,238	-
Pension benefits	4,247,082	4,000,000	3,085,729	4,000,000
Federal tax	-	2,000	7,500	4,000
Misc expense	291	-	-	-
Total deductions	21,417,321	27,280,829	25,036,027	27,992,304
Net increase (decrease) in net positions	10,982,518	-	(7,752,975)	(11,616)
Authorized Complement				4

Other Post-Employment Benefits Trust Fund

	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
ADDITIONS				
Other revenues	\$ 11,672,419	\$ 12,087,000	\$ 14,784,000	\$ 14,414,000
Transfers in	2,005,849	7,000,000	4,040,000	5,000,000
Employee contributions	2,572,795	2,892,000	3,361,000	3,360,000
Dividend and interest on investment	69,862	-	-	-
Gain (loss) on investments	833,071	-	-	-
Gain (loss) on sale of assets	1,868	-	-	-
Total Additions	17,155,864	21,979,000	22,185,000	22,774,000
DEDUCTIONS				
Personnel services	6,496,241	7,132,683	5,466,100	6,606,804
Materials and supplies	554,431	719,039	755,400	816,500
Grants and subsidies	557,934	360,000	750,000	750,000
Claims incurred	9,482,054	13,944,000	14,900,000	15,765,000
Investment fees	706	-	1,500	-
Federal tax	-	2,000	7,500	4,000
Total deductions	17,091,366	22,157,722	21,880,500	23,942,304
Net increase (decrease) in net positions	\$ 64,498	\$ (178,722)	\$ 304,500	\$ (1,168,304)

Authorized Complement	4
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Increase/(Decrease) in Nets Assets	\$ 64,498	\$ (178,722)	\$ 304,500	\$ (1,168,304)
Fund Balance Beginning of Year	\$ 3,789,584	\$ 3,854,082	\$ 3,854,082	\$ 4,158,582
Fund Balance End of Year	\$ 3,854,082	\$ 3,675,360	\$ 4,158,582	\$ 2,990,278



Library Retirement System Fund

CATEGORY	FY21 Actual	FY22 Adopted	FY22 Forecast	FY23 Adopted
Additions				
Transfers in	\$ 1,536,484	\$ 1,536,485	\$ 1,536,484	\$ 939,017
Employee contributions	109,754	-	89,508	-
Employer contributions	109,754	-	89,508	-
Dividend and interest on investment	1,203,936	-	1,034,866	-
Gain (loss) on investments	10,928,979	-	(7,926,518)	-
Gain (loss) on sale of assets	1,355,068	-	274,204	-
Total Revenues	15,243,975	1,536,485	(4,901,948)	939,017
Deductions				
Personnel services	-	1,073,106	-	-
Materials and supplies	49,805	50,000	36,060	50,000
Investment fees	28,777	-	33,738	-
Pension benefits	4,247,082	4,000,000	3,085,729	4,000,000
Misc expense	291	-	-	-
Total expenditures	4,325,955	5,123,106	3,155,527	4,050,000
Net increase (decrease) in net positions	\$ 10,918,020	\$ (3,586,621)	\$ (8,057,475)	\$ (3,110,983)

Increase/(Decrease) in Nets Assets	\$ 10,918,020	\$ (3,586,621)	\$ (8,057,475)	\$ (3,110,983)
Fund Balance Beginning of Year	\$ 52,211,881	\$ 63,129,901	\$ 63,129,901	\$ 55,072,426
Fund Balance End of Year	\$ 63,129,901	\$ 59,543,280	\$ 55,072,426	\$ 51,961,443



APPENDIX

This Appendix includes a Glossary of terms that are used throughout this book and Acronyms section.



Glossary

A

ACCRUAL ACCOUNTING. The basis of accounting under which revenues are recorded when earned and expenditures (or expenses) are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt or payment of cash may take place, in whole or in part, in another accounting period.

ALCOHOL COMMISSION. Consists of nine members appointed by the Mayor. These members are empowered to make such rules and regulations consistent with state law.

ALLOCATION. Planned expenditures and funding sources approved in the CIP for specific projects.

AMERICAN RESCUE PLAN ACT (ARPA). A rescue package designed to facilitate the United States' recovery from the devastating economic and health effects of the COVID-19 pandemic.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR). A report that reflects the financial position of the funds and account groups of the City of Memphis and the result of operations for a year. The report also provides information on the economic condition of the City.

ANTI-NEGLECT ORDINANCE. An ordinance that requires the City to monitor the existence of derelict and abandoned buildings and to track owners of abandoned properties and issue fines.

APPROPRIATION. A legal authorization granted by the City Council to make

expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and time when it may be expended.

ATTRITION. Used to quantify anticipated personnel cost reductions due to the lapsed time between when a funded position becomes vacant and is filled.

AUDIT. An official inspection of an individual's or organization's accounts, typically by an independent body.

AUTHORIZED COMPLEMENT. Total number of positions that a Division may fill.

B

BALANCED BUDGET. A budget in which revenues are equal to expenditures. Thus, neither a budget deficit nor a budget surplus exists.

BOND. A fixed income investment in which an investor loans money to government, which borrows the funds for a defined period at a variable or fixed interest rate. Bonds are used by municipalities, states and sovereign governments to raise money and finance a variety of projects and activities. Owners of bonds are debtholders, or creditors, of the issuer.

BUDGET. An annual financial plan to allocate resources to achieve the City's goals. Must be submitted to Council by the third Tuesday in April and approved prior to July 1.

C

CAPITAL ACQUISITION BUDGET. Adopted program for replacement of vehicles and equipment.

CAPITAL IMPROVEMENT BUDGET. The first fiscal year allocations of CIP and reprogrammed allocations from prior year's CIP.

CAPITAL IMPROVEMENT PLAN (CIP). Adopted plan of public improvements, scheduled on a priority basis, for the current fiscal year and the succeeding four years, including estimated costs and funding sources.

CHARGES FOR SERVICES. Fees received from fee-based public services.

CITIZENS POLICE ACADEMY. Training session that citizens can attend so they will have a better understanding of policing.

COMMUNITY BASED POLICING. A cooperative effort and communication between citizens and police officers to keep their community safe.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG). The U.S. Department of Housing and Urban Development provides CDBG funds to the Division of Housing and Community Development for programs that eliminate slum and blight from a community and for economic and residential development activities that benefit low and moderate income residents of the City.

COUNTY ASSESSOR. Organization that appraises all real and personal property in Shelby County and maintains the necessary data to provide the taxing jurisdictions with the certified assessments and any changes made as prescribed by Tennessee Code Annotated.

COUNTY TRUSTEE. State constitutional office, the banker, principal tax collector,

and revenue agent for all of Shelby County Government.

COVID-19. A worldwide pandemic that began in 2019. According to the Centers for Disease Control and Prevention (CDC), "CO" stands for Corona, "VI" stands for Virus, and "D" stands for Disease. The number 19 represents the year in which the outbreak occurred.

D

DEBT SERVICE. The payments of principal and interest on loans, notes, and bonds.

DEBT SERVICE FUND. Used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

DEPARTMENT OF TRANSPORTATION (DOT). Agency designated to oversee all areas of transportation.

DEPRECIATION. The decrease in the value of physical assets due to use and passage of time.

DIVISION. A major unit of the City designated by the type of service provided.

DOWN PAYMENT ASSISTANCE. Program that provides down payment and closing cost grants up to \$3,500 for qualified low and moderate-income home buyers in the Memphis City limits.

E

ECONOMIC DEVELOPMENT LOANS. Small business loan program that provides gap financing and economic opportunities for qualified Memphis businesses.

EMERGENCY MEDICAL DISPATCHING (EMD). A system where fire dispatchers are

trained and certified to give lifesaving instructions to citizens who call and request ambulance service.

EMERGENCY MEDICAL SERVICES (EMS).

Fire service center that provides emergency lifesaving procedures and pre-hospital care to the sick and injured.

EMERGENCY MEDICAL TECHNICIAN (EMT).

Job classification licensed by the State. First responder to emergencies. Provide basic first aid care to the sick and injured before the paramedics arrive on the scene.

EMPLOYEE ASSISTANCE PROGRAM (E.A.P).

Program to assist employees with medical, mental, or personal problems.

ENTERPRISE FUNDS.

Funds are used to account for the acquisition, operation, and maintenance of the City's facilities and services which are entirely or predominantly self-supported by user charges or where the City has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

EXPENSE RECOVERIES.

Funds that are paid to a Division after work is performed for another City Division.

F

FAIR LABOR STANDARDS ACT (FLSA).

A federal law that governs the payment of minimum wage, overtime rates, compensatory time, recordkeeping of hours worked, and other criteria relating to wages and hours of work for non-exempt employees, including government employees.

FAMILY AND MEDICAL LEAVE ACT (FMLA).

An Act which states that eligible employees shall be entitled to a total of 12 work weeks of leave during any 12-month period for health-related reasons for the employee or their family.

FEDERAL HOUSING AUTHORITY (FHA).

Provides low interest loans for homebuyers.

FIDUCIARY FUND.

Fiduciary funds contain resources held by a government but belonging to individuals or entities other than the government.

FISCAL YEAR.

A period of consecutive months designated as the budget year. The City's fiscal year is from July 1 to June 30.

FUNDED STAFF LEVEL.

Number of full-time positions funded in the budget.

G

GANG RESISTANCE EDUCATION AND TRAINING (G.R.E.A.T.)

Federal grant received by the Police Division.

GENERAL FUND.

The general operating fund of the City used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION (G.O.) BONDS.

Bonds that are backed by the full faith and credit and unlimited taxing power of the City.

GOALS AND OBJECTIVES.

Service center defined measurable activities to be completed within the current budget.

GOLF SURCHARGE.

User fees collected to pay for the maintenance of the City's golf courses.

GOVERNMENT FINANCE OFFICERS

ASSOCIATION (GFOA). The professional association of state/provincial and local finance officers in the United States and Canada, serving the public finance profession since 1906.

GOVERNMENTAL FUND. There are five types of governmental funds:

1. The General fund is a government's basic operating fund and accounts for everything not accounted for in another fund.
2. Special revenue funds are intended to be used to report specific revenue sources that are limited to being used for a purpose, such as transportation aid.
3. Debt service funds account for the repayment of debt. If a government is accumulating resources for making debt service payments, it should report them in a debt service fund.
4. Capital projects funds account for the construction, rehabilitation, and acquisition of capital assets, such as buildings, equipment, and roads.
5. Permanent funds account for resources that cannot be expended but must be held in perpetuity. Generally, these resources are invested, and a government may spend the earnings, often for a purpose specified by the provider of the resources.

H**HOUSING AND COMMUNITY DEVELOPMENT**

(HCD). Division in the City of Memphis responsible for Systematic Code Enforcement and Housing and Economic Development.

I

IN-SERVICE TRAINING. State funds which are provided to police officers and fire fighters that complete a minimum of 40 hours of course work each year.

INTERNAL SERVICE FUNDS. Used to account for the financing of goods or services provided by one department to other departments or agencies of the City, or to other governmental units, on a cost reimbursement basis.

L

LEGAL LEVEL. Organizational level at which an operating budget has been adopted by Council.

LOCAL SHARED REVENUE. Revenue received from Shelby County Government.

LOUDERMILL. Supreme Court decision that stated when termination is considered as a result, the following procedures must be used:

- A. The employee's Division will investigate the facts of the matter.
- B. The employee will be given notice of the charges and an opportunity to be heard by the employee's Division director.
- C. Termination for just cause can then occur if warranted.

M

MAJOR FUND. Major funds are funding whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds. Any other fund may be

reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

MEMPHIS AREA TRANSIT AUTHORITY (MATA). Has the authority to supervise the operations of the City's transit system. This system is managed by a private firm hired by MATA. MATA is funded by a combination of user fees, federal and state grants, and the City. MATA's annual budget, rates and fares are approved by the City Council.

MEMPHIS LIGHT, GAS, AND WATER (MLG&W). City owned utility that provides electricity, gas, and water to citizens of Shelby County, Tennessee. MLG&W is managed by its President and a five-member Board of Commissioners who are nominated by the City Mayor and approved by the City Council. MLG&W's annual budget and rates require the approval of the City Council.

MODIFIED ACCRUAL ACCOUNTING. Under this basis of accounting, required for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

N

NATIONAL FIRE PROTECTION ASSOCIATION (NFPA). An organization devoted to the promotion of fire safety and awareness.

NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES). Federal law requires the City to apply for a permit, which indicates approval, for the drainage system design and the monitoring of the system.

NEIGHBORHOOD WATCH. A group of neighbors who form an organization to assist each other in providing for the security of their homes by observing strangers and unusual occurrences in the area.

NON-MAJOR FUND. Non-major funds should be reported in the aggregate in a separate column. Internal service funds also should be reported in the aggregate in a separate column on the proprietary fund statements.

O

OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION (OSHA). Monitors the adherence to federal health and safety regulations in the workplace to reduce job injuries.

P

PART 1 CRIMES/OFFENSES. Crimes of a serious nature such as homicide, rape, robbery, aggravated assault, burglary, larceny theft, and arson.

PERFORMANCE-BASED-BUDGETING. A budgeting method that ties future allocations of resources to past performance.

PERFORMANCE MEASURES. Data collected to determine how well a service center is achieving its goals and objectives.

POLICE SERVICE TECHNICIANS (PST's). Entry level position for police training. They respond to minor traffic accidents and issue parking tickets.

POLICE SUB-STATION. Geographic sub-Division of a precinct.

PRECINCT. Geographic sub-division of the Police Division.

PROPERTY TAX RATE. The property tax rate is set by an ordinance.

PROPRIETARY FUND. Proprietary funds are employed to report on activities financed primarily by revenues generated by the activities themselves.

R

RESERVE OFFICERS. Citizens trained by the Police Division who work 20 hours a month and serve in an officer capacity when full time officers are not available.

S

SELF-CONTAINED BREATHING APPARATUS (SCBA). Equipment used by firefighters to provide oxygen and eliminate smoke inhalation.

SERVICE CENTER. A sub-unit or cost center of a Division.

SPECIAL OPERATIONS RESPONSE TEAM (SORT). The SORT team responds to a wide variety of emergency incidents, including the hazardous materials and high rise/ rope rescue.

SPECIAL REVENUE FUND. Used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

STANDARD OPERATING PROCEDURE (SOP). Guidelines set by the service center.

STEP. Solid Waste Management. Division responsible for the collection, disposal, and recycling of solid waste.

T

TELE-SERVE. A reporting system that frees officers from non-violent report calls so they can focus on more violent offenses. Citizens can make minor criminal reports by telephone, which reduces call volume and response times.

TRUNKED RADIO SYSTEM. A radio system that will provide unlimited frequencies and in emergency situations various City agencies can communicate with each other.

U

UNION ARTICLES OF AGREEMENT. A negotiated agreement between the City and bargaining units regarding policies and procedures.

Acronyms

A

- AAM.** American Association of Museums
- AED.** Automatic External Defibrillator
- ADA.** American Disabilities Act
- AaLS.** Advanced Life Support
- APCO.** Association of Public Safety Communications Officials

B

- BDC.** Business Development Center
- BLS.** Basic Life Support

C

- CCE.** Construction Code Enforcement
- CDC.** Centers for Disease Control
- CE.** Continuing Education
- CFS.** Calls for Service
- C.L.E.** Continuing Legal Education Credits
- CLERB.** Citizens' Law Enforcement Review Board
- CSFP.** Commodity Supplemental Food Program

E

- EEOC.** Equal Employment Opportunity Commission.
- ESL.** English as a second language

F

- FA.** False Alarms
- FEMA.** Federal Emergency Management Association
- FF.** Fire Fighter

FIRE Act. Fire Investment and Response Enhancement Act.

FMZ. Fire Management Zone

FTE. Full Time Equivalent

H

HAZ MAT. Hazardous Materials

HUD. Housing and Urban Development

I

ICS. Incident Command System

ISL. Incident Service Level

L

LEPC. Local Emergency Planning Committee

M

MBOC. Minority Business Opportunity Committee

MCVB. Memphis Convention & Visitor's Bureau

M.F.D. Memphis Fire Department

M.H.A. Memphis Housing Authority

MMI. Memphis Museums, Inc.

MOU. Memorandum of Understanding

M.P.A. Memphis Police Association

M.P.D. Memphis Police Department

M/WBE. Minority/Women Business Enterprise

N

NP/CRA. Neighborhood Planning / Community Redevelopment Agency

NYSC. National Youth Sports Coach Association

O

OJI. On the Job Injury

P

PILOT. Pay In Lieu of Taxes

PM. Preventative Maintenance

PPO/POS. Preferred Provider Organization /
Point of Service

S

SLM. Spanish Language Materials

T

TCA. Tennessee Code Annotated

TCP. Traffic Control Plan

TN-TF1. Tennessee Task Force 1

T.Q.S. Total Quality Service

T.V.A. Tennessee Valley Authority

U

UCA. Uniform Certification Agency

V

VFC. Vaccines for Children

W

WIC. Women, Infants and Children

WMD. Weapons of Mass Destruction

W.O. Work Order